GOVERNMENT OF EAST PAKISTAN

APPROPRIATION ACCOUNTS

1958-59

AND

THE AUDIT REPORT

1960

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ISSUE SLIP

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List of Corrections to the Appropriation Accounts of the Government of East Pakistan for 1958-59 and the Audit Report, 1960.

No. 1.

Page 9, para. 11, Sub-para. 4— Charged Appropriations—

In line 8, *for* "as compared with" *read* "as against the saving of"

No. 2.

Page 39, Total, Col. 14.—

For 198 *Read* 1,983.

No 3.

Page 42, 12—Appropriation for Reduction or Avoidance of Debt—

In Cols. 4 and 5 respectively, *for* 3,26,43,000 and 1,50,15,000 *read* 4,76,57,494 and 506.

No. 4.

Page 61, Grant No. 10, para. 7—

In line 7 of the para., *for* "Rs. 51·80 lacs (5·180 millions) and were 6·56 per cent." *read* "Rs. 51·82 lacs (5·182 millions) and were 5·57 per cent."

No. 5.

Page 84, (118) Flood Control in Dakatia and Little Feni River in Noakhali—

In Col. 2, *for* 14,00,000 *read* 14,50,000.

No. 6.

Page 131, Surrenders or withdrawals within grant or appropriation—

In Col. 4, *for* —50,3540 *read* —50,350

No. 7.

Page 161, (24) Improvement of Gopalpur-Laipur Road—

In the last line of the explanatory note, *for* "Rs. 48,273; balance Rs. 2,87,073;" *read* "Rs. —48,273; balance Rs. —2,87,073"

EPGP-61/62-4209E-350.

[illegible] Comments on the Appropriation Accounts of the Government of [illegible]
Pakistan for 1958-59 and the Audit Report, 1960.

No. 1.

[illegible] Nabha [illegible] Charged expenditure.

[illegible] was compared with [illegible] against the [illegible]

No. 2.

[illegible]

[illegible]

No. 3.

[illegible]

[illegible]

[illegible] and 6 respectively [illegible] and [illegible]

No. 4.

[illegible]

[illegible] of the total. As [illegible]

[illegible]

No. 5.

[illegible]

[illegible]

[illegible]

No. 6.

[illegible]

[illegible]

[illegible]

No. 7.

[illegible]

[illegible] in the [illegible] Rs. [illegible]

[illegible]

[illegible]

TABLE OF CONTENTS.

PREFATORY REMARKS.

This volume containing the Appropriation Accounts of the Government of East Pakistan and the Audit Report is prepared in accordance with paragraph 13(*1*)(*i*) and (*iii*) of the Pakistan (Audit and Accounts) Order, 1952 read with Article 4(1) of the Laws (Continuance in Force) Order, 1958. Its object is to present the audited accounts of the expenditure of the year, whether voted or charged, in the form of a separate Appropriation Account for each grant, with any important observations which it is considered necessary to make as a result of audit investigations. The volume includes also the comments it is deemed necessary to make upon the results of audit of all trading, manufacturing and profit and loss accounts and balance sheets kept in respect of Government Commercial or *quasi*-commercial concerns, and upon the examination of accounts of receipts and of stores and stock made under paragraph 13(2) of the Order already mentioned. It is submitted by the Comptroller and Auditor General of Pakistan to the Governor in compliance with paragraph 13(1) of the Order already mentioned.

2. The Appropriation Accounts deal with the financial year ended on the 30th June, 1959. The Audit Report also deals with the transactions brought to account upto the end of the financial year to which the Appropriation Accounts relate. A convention has, however, been established between the Comptroller and Auditor General and the Government of East Pakistan that the Accounts and the Audit Report may also contain references to transactions accounted for in a previous year concerning which further information has since become available and to transactions in a later year concerning which it is desirable that the Government should possess early knowledge. An Annexure has, therefore, been added to this compilation showing the important financial irregularities and lossess, etc., which have come to the notice of Audit and which are under investigation of the Administrative and Financial Authorities. The progress so far made in the final disposal of the cases is also indicated in the Annexure.

3. The cases of financial irregularities, apparently defective administration, etc., which are brought to notice in the Report represent only a small percentage of the total financial transactions of the year. The comments on such cases must not be understood as conveying any general reflection on the administration of public expenditure.

4. There are a few sub-heads of which the Departmental and Account Office figures could not be reconciled. These are mentioned in the Review on the Grant or Appropriation concerned.

Note.—In using this compilation, the following general information may be noted:—

(i) In Pakistan, the financial year used to be from April 1 to March 31 which has, however, since been changed as from July 1 to June 30. The change took effect from 1st July, 1959. The period April 1, 1958 to June 30, 1959 has been treated as one year. Thus the present accounts for 1958-59 cover the period April 1, 1958 to June 30, 1959.

(ii) 100 thousands	..	1 lac.
100 lacs	..	1 crore.
10 lacs	..	1 million.
1 crore	..	10 millions.

(*iii*) Rs.1 crore is equal to U. S. \$2·1 millions or £7,50,000 sterling.

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PART I.

AUDIT REPORT 1960.

INTRODUCTORY.

The original grants for authorised/voted expenditure of Rs.1,55,30,59,000 and the appropriations for charged expenditure of Rs.8,07,32,000 for the period from 1st April, 1958 to 30th June, 1959 were augmented by the supplementary grants of Rs.15,95,68,000 and appropriations of Rs.14,38,79,000 respectively. The expenditure against the above grants and appropriations were Rs.1,39,02,59,925 and Rs.32,26,17,743 respectively as compared with Rs.96,45,12,933 and Rs.6,19,79,843 in the preceding year. The increase in expenditure in the voted section during the year as compared with those in the year 1957-58 is mainly due to the extention of the financial year from 12 to 15 months. The increase in the charged section is mainly due to repayment of advances drawn from the National Bank of Pakistan for financing procurement of foodgrains and extention of the financial year from 12 to 15 months.

(2) Some important items of new expenditure during the year under report are indicated below :—

(*i*) *Grant No. 1.—Taxes on Income other than Corporation Tax*—An additional provision of Rs.72,000 was made through supplementary grant over the original provision of Rs.5,78,000 under the head 4.—Taxes on Income other than Corporation Tax—Collection of Agricultural Income Tax for the entertainment of additional staff for the newly opened Range offices. The expenditure against the provision amounted to Rs.6,43,058.

(*ii*) *Grant No. 18.—Ports and Pilotage*—Provision of Rs.2,05,000 was made by supplementary grant under the head "30.—Ports and Pilotage-Miscellaneous Grants-in-aid, contributions" to cover the grant to the Inland Water Transport Authority for taking over certain works previously done by the Joint Steamer Company. The expenditure against this provision was Rs.2,02,500.

(*iii*) *Grant No. 20.—Charges on Account of Education*—An additional provision of Rs.21,62,000 was made through supplementary grant over the original provision of Rs.25,00,000 under the head "37.—Education—Repairs and Reconstruction of Non-Government Educational Institutions" to meet the expenditure out of the Central Grant to Educational Institutions affected by natural calamities. The expenditure against the provision was Rs.47,39,648.

(*iv*) *Grant No. 30.—Civil Works*—An additional provision of Rs.1,78,99,000 was made through supplementray grant in addition to the original provision of Rs.3,82,44,000 under the head "81.—Civil Works not Charged to Revenue—Original Works—Communications" to meet the expenditure for expanded Road programme. The expenditure against the provision was Rs.6,61,18,873.

(*v*) *Grant No. 39.—Capital Outlay on Provincial Schemes of State Trading*—An additional provision of Rs.3,86,000 was made through supplementary grant over the original provision of Rs.6,31,000 under the head "85A.—Capital Outlay on Provincial Schemes of State Trading—Cost of establishment of Flour Mill" to finance the establishment of the 2nd Flour Mill. The expenditure against this provision was Rs.13,25,202.

(3) Under the provisions of the late Constitution, 1956 the transactions connected with "Advances Repayable-Interest Free Advances" should form part of the Public Account of the Provincial Government, but a Budget grant of Rs.78,000 was obtained under Grant No. 41.—Interest Free Advances and included in the Provincial Consolidated Fund during the year 1958-59. The expenditure incurred against this provision was, however, accounted for under the Public Account of the Provincei n accordance with the provisions of the Constitution.

(4) The conditions under which the accounts of the previous years were prepared continued to exist to some extent during the period covered by the present accounts. The delay in the submission of accounts and their incomplete and incorrect preparation by the Treasury officers and other Disbursing officers still persisted. Another factor, which contributed to the delay in the finalisation of the accounts in due time was that the controlling officers, who were primarily responsible for the watching of progress of expenditure and also for the reconciliation of their figures with those of the Audit office did not carry out the verification and reconciliation monthly as required under the rules or orders in force issued by the Government in this behalf. The result was that the controlling officers faced real difficulties in accepting the figures of the accounts and in furnishing the explanations for the variations. This could be overcome by monthly verification and reconciliation of the figures by the controlling officers.

(5) With a view to bringing the accounts up-to-date expeditiously it was decided with the approval of the Government, to prepare the Appropriation Accounts for the years 1956-57, 1957-58 and 1958-59 by Grants as a whole, without the detailed distribution of the Grants under the various sub-heads as appearing in the Budget. Where, however, a grant was controlled by more than one Department of Government or consisted of more than one Major head the budget grants and the actuals for the different Major heads and Departments of Government were to be shown separately in the accounts of that Grant. This modified plan was designed to eliminate the details of minor importance like explanations for variations under sub-heads, excessive or unnecessary reappropriations, etc., with a view to gain time for bringing the work up-to-date. The Appropriation Accounts for the year 1959-60 and onward would, however, be prepared in all details on the usual plan.

In order to avoid further delays in the submission of the accounts certain mistakes in classification might have also remained unrectified. Such mistakes as affect Capital, Debt, Deposit and Remittance heads or accounts of other Governments and Commercial Departments will, however, be corrected in the accounts of subsequent years.

GENERAL REVIEW OF THE RESULTS OF AUDIT.

REVIEW OF TOTAL DEMANDS PLACED BEFORE THE PROVINCIAL ASSEMBLY.

2. The Annual Financial Statement consisting of ten charged Appropriations and forty-two voted grants for 9 months amounting to Rs. 6,34,75,000 and Rs.1,04,32,27,000 respectively was laid before the Provincial Assembly as required under Article 96 of the Constitution. The demands for Rs. 1,04,32,27,000 were voted by the Assembly without any reduction under Article 98(2) *ibid.* The Act providing the moneys for the appropriations and grants out of the Provincial Consolidated Fund was passed by the Assembly under Article 99 *ibid* and assented to by the Governor on the 29th March, 1958 (3 months) and on the 26th September, 1958 (6 months). Ten charged Appropriations and forty-two voted

grants for 3 months amounting to Rs.24,21,000 and Rs. 24,10,88,000 respectively were authorised by the President out of the Consolidated Fund of East Pakistan under sub-clause (c) of Clause (3) of Article 193 *ibid* on the 28th June, 1958. Ten charged Appropriations and forty-two voted grants for 3 months (April, 1959 to June, 1959) amounting to Rs.1,48,36,000 and Rs.26,87,44,000 respectively were authorised by the Governor out of the Provincial Consolidated Fund under sub-clause (3) of Article 102 *ibid* on the 31st March 1959.

A summary of the aforesaid grants and appropriations according to the main divisions of account is given below :—

	Charged.	Voted.
	Rs.	Rs.
(1) Expenditure on Revenue Account ..	*6,77,76,000*	51,78,14,000
(2) Capital Expenditure	*29,56,000*	94,52,39,000
(3) Disbursements under Debt and Deposit heads treated as expenditure.	*1,00,00,000*	9,00,06,000
Total ..	*8,07,32,000*	1,55,30,59,000

SUPPLEMENTARY GRANTS AND APPROPRIATIONS DURING THE YEAR.

3. During the year under report a Supplementary Schedule of Expenditure for Rs.30,34,47,000 was authenticated by the Governor on the 30th June, 1959. It consisted of sixteen supplementary grants aggregating Rs.15,95,68,000 and six charged appropriations for Rs.14,38,79,000. One new grant, viz., "39.A—Provincial Miscellaneous Investments" was also included in that Schedule with a provision of Rs.50,00,000 for investment in the share capital of the Agricultural Bank of Pakistan. The following statement shows the aforesaid supplementary grants and appropriations according to the main divisions of account:—

	Charged.	Authorised.
	Rs.	Rs.
(1) Expenditure on Revenue Account ..	*6,32,53,000*	1,15,97,000
(2) Capital Expenditure	..	14,67,55,000
(3) Disbursements under Debt and Deposit heads treated as expenditure.	*8,06,26,000*	12,16,000
Total ..	*14,38,79,000*	15,95,68,000

GENERAL RESULTS OF APPROPRIATION AUDIT.

4. The following statement compares the total grants and appropriations as also the net modified grants and appropriations for the year under report with the total expenditure:—

Particulars.	*Charged.*	Voted.	Total.
1	2	3	4
	Rs.	Rs.	Rs.
(1) Original Schedule of Authorised Expenditure—			
(a) Voted by the Legislature		1,04,32,27,000	1,04,32,27,000
(b) Authorised by the President		24,10,88,000	24,10,88,000
(c) Authorised by the Governor		26,87,44,000	26,87,44,000
(d) Appropriation to meet the expenditure charged on the Revenues of the Province.	*8,07,32,000*	..	8,07,32,000
(2) Supplementary Schedule of Authorised Expenditure—			
(a) Authorised by the Governor		15,95,68,000	15,95,68,000
(b) Appropriation to meet the expenditure charged on the Revenues of the Province.	*14,38,79,000*	..	14,38,79,000
(3) Net aggregate grant or appropriation ..	*22,46,11,000*	1,71,26,27,000	1,93,72,38,000
(4) Surrenders or withdrawals within grants or appropriations.	*4,51,640*	22,81,46,355	22,85,97,995
(5) Net modified grant or appropriation ..	*22,41,59,360*	1,48,44,80,645	1,70,86,40,005
(6) Aggregate disbursements	*32,26,17,743*	1,39,02,59,925	1,71,28,77,668
(7) Less (−) or more (+) than (3) ..	*+9,80,06,743*	−32,23,67,075	−22,43,60,332
(8) Percentage of (7) to (3)	*+43·63*	−18·82	−11·58
(9) Less (−) or more (+) than (5).. ..	*+9,84,58,383*	−9,42,20,720	+42,37,663
(10) Percentage of (9) to (5)	*+43·92*	−6·35	+0·25

5.—*Savings on authorised/voted grants.*—Savings occurred in 28 out of 41 grants. A list of the important cases is given below:—

Serial No.	Number and name of grant.	Final grant.	Expenditure.	Saving.	Percentage of saving.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	
(1)	2.—Salt	82,000	52,199	29,801	36·3
(2)	3.—Land Revenue ..	7,50,84,000	5,03,63,202	2,47,20,798	32·9
(3)	4.—Provincial Excise ..	25,36,000	22,60,701	2,75,299	10·9
(4)	6.—Forest	1,27,04,000	90,51,257	36,52,743	28·8
(5)	10.—Irrigation	17,27,64,000	10,71,60,739	6,56,03,261	38·0
(6)	14.—General Administration—Debt Conciliation.	24,000	20,569	3,431	14·3
(7)	18.—Ports and Pilotage ..	1,28,24,000	21,22,966	1,07,01,034	83·4
(8)	19.—Scientific Departments	64,000	11,906	52,094	81·4
(9)	22.—Public Health ..	1,56,01,000	82,66,865	73,34,135	47·0
(10)	23.—Charges on account of Agriculture.	3,93,56,000	2,71,01,522	1,22,54,478	31·1
(11)	24.—Charges on account of Veterinary.	1,17,63,000	64,13,226	53,49,774	45·5
(12)	26.—Industries—Industries	2,40,12,000	55,83,375	1,84,28,625	76·7
(13)	27.—Industries—Cottage Industries.	10,99,000	7,78,626	3,20,374	29·2
(14)	28.—Industries—Fisheries ..	54,24,000	16,14,397	38,09,603	70·2
(15)	30.—Civil Works ..	10,36,17,000	7,53,39,914	2,82,77,086	27·3
(16)	31.—Electricity Schemes ..	6,63,85,000	3,41,41,589	3,22,43,411	48·6
(17)	35.—Miscellaneous ..	1,86,34,000	69,89,122	1,16,44,878	62·5
(18)	37.—Development Programme	11,03,78,000	6,82,03,825	4,21,74,175	38·2
(19)	38.—Town Development Schemes.	4,49,85,000	1,66,84,548	2,83,00,452	62·[illegible]
(20)	41.—Interest Free Advances	78,000	..	78,000	100·0

6.—*Savings on charged appropriations.*—Savings occurred in 4 out of 12 appropriations. The most important of these cases is detailed below:—

Serial No.	Number and name of Appropriation.	Final Appropriation.	Expenditure.	Saving.	Percentage of saving.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	
(1)	39.—Capital Outlay on Provincial Schemes of State Trading.	*29,56,000*	*24,11,717*	*5,44,283*	*18·4*

7. *Savings or excesses on the authorised/voted grants and charged appropriations (separately and combined) as compared with previous years.*—The following statement shows how savings or excesses in grants and appropriations in the year under report compared with those in the previous years:—

Years.	Final grants and appropriations.	Saving (—) or excess(+).	Percentage of saving (—) or excess (+).
1	2	3	4
	Rs.	Rs.	Rs.
Charged—			
1955-56	*5,21,42,000*	*—91,02,335*	*—17·46*
1956-57	*6,45,88,000*	*—2,78,72,761*	*—43·15*
1957-58	*21,43,45,000*	*—15,23,65,157*	*—71·08*
1958-59	*22,46,11,000*	*+9,80,06,743*	*+43·63*
Authorised/Voted—			
1955-56	37,40,02,000	—6,09,11,871	—16·29
1956-57	73,85,61,800	—24,66,67,831	—33·40
1957-58	1,29,25,86,700	—32,80,73,767	—25·38
1958-59	1,71,26,27,000	—32,23,67,075	—18·82
Charged and Authorised/Voted—			
1955-56	42,61,44,000	—7,00,14,206	—16·43
1956-57	80,31,49,800	—27,45,40,592	—34·18
1957-58	1,50,69,31,700	—48,04,38,924	—31·88
1958-59	1,93,72,38,000	—22,43.60,332	—11·58

8. *Excesses over authorised/voted grants.*—The following statement shows the excess over the individual authorised/voted grants requiring regularisation:—

Serial No.	Number and name of grant.	Final grant.	Expenditure.	Excess.
1	2	3	4	5
		Rs.	Rs.	Rs.
(1)	Nil Opium	..	3,002	3,002
(2)	5.—Stamps	12,36,000	12,69,621	33,621
(3)	7.—Registration	46,83,000	48,40,624	1,57,624
(4)	15.—Administration of Justice	92,94,000	95,16,598	2,22,598
(5)	16.—Jails and Convict Settlements ..	1,16,06,000	1,20,67,178	4,61,178
(6)	17—Police	8,73,22,000	8,79,96,826	6,74,826
(7)	20.—Charges on account of Education ..	3,29,81,000	3,31,87,052	2,06,052
(8)	21.—Medical	1,22,57,000	1,29,92,925	7,35,925
(9)	25.—Charges on account of Co-operative Credit	34,04,000	35,35,158	1,31,158
(1))	32.—Famine	1,24,85,000	1,40,80,961	15,95,961
(11)	34.—Charges on account of Stationery and Printing.	59,27,000	59,65,924	38,924
(12)	39.—Capital Outlay on Provincial Schemes of State Trading. ..	66,81,34,000	68,03,36,905	1,22,02,905
(13)	39A.—Provincial Miscellaneous Investments ..	50,00,000	1,01,00,000	51,C0,CC0

9. *Excesses over charged appropriations*—The following statement shows the excesses over charged appropriations requiring regularisation :—

Serial No.	Number and name of appropriation.	Final Appropriation.	Expenditure.	Excess.
1	2	3	4	5
		Rs.	*Rs.*	*Rs.*
(1)	9.—Interest on Works for which Capital Accounts are kept.	*13,31,000*	*1,23,88,634*	*1,10,57,634*
(2)	13.—General Administration—General Administration.	*14,18,000*	*14,39,139*	*21,139*
(3)	30.—Civil Works	*2,66,000*	*3,08,642*	*42,642*
(4)	Nil Interest on Capital Outlay on Electricity Scheme.	..	*4,000*	*4,000*
(5)	33.—Superannuation Allowances and Pensions, etc.	*1,54,000*	*3,55,186*	*2,01,186*
(6)	35.—Miscellaneous	*24,65,000*	*32,45,749*	*7,80,749*
(7)	40.—Public Debt	*9,06,26,000*	*17,73,14,494*	*8,66,88,494*

10. *Excesses over authorised/voted grants and charged appropriations as compared with previous years.*—The statement furnished below compares the number and amount of excesses during the year under report with those of the previous years:—

Year.	Excesses over authorised/voted grants.		Excesses over charged appropriations.	
	Number of cases.	Amount.	Number of cases.	Amount.
1	2	3	4	5
		Rs.		Rs.
1955-56	15	4,82,40,622	*7*	*27,79,622*
1956-57	10	3,11,54,066	*8*	*47,44,828*
1957-58	7	51,78,379	*3*	*62,78,644*
1958-59	13	2,15,63,774	*7*	*9,87,95,844*

It will be observed that the number of cases as also the amounts have recorded a rise in both the charged and authorised/voted sections as compared with the previous year.

GENERAL COMMENTS ON THE ACCURACY OF BUDGETING.

11. *Authorised/voted Grants.*—The budget estimate for the year under report provided a total sum of Rs. 1,55,30·59 lacs (15,53·059 millions) for authorised/voted expenditure against which the total expenditure amounted to Rs.1,39,02·60 lacs (13,90·260 millions) resulting in a saving of Rs. 16,27·99 lacs (1,62·799 millions) *i. e.*, 10·48 per cent. of the total original grant as compared with 3·22 per cent. in the preceding year. Supplementary grants aggregating Rs.15,95·68 lacs (1,59·568 millions) obtained during the year increased the saving to Rs. 32,23·67 lacs (3,22·367 millions) which was 18·82 per cent. of the total net aggregate grant as compared with 25·38 per cent. in the previous year. The saving of Rs.32,23·67 lacs (3,22·367 millions) was composed of the saving of Rs. 34,39·31 lacs (3,43·931 millions) under 28 grants an excess of Rs. 2,15·64 lacs (21·564 millions) under the remaining grants.

Taking the authorised/voted grants individually the variations are exhibited below:—

	Number of cases. 1957-58	1958-59
Less than 5 per cent.	11	14
Between 5 per cent. and 10 per cent.	4	3
Between 10 per cent. and 20 per cent.	7	3
Between 20 per cent. and 30 per cent.	..	3
Between 30 per cent. and 40 per cent.	3	5
Between 40 per cent. and 50 per cent.	5	3
More than 50 per cent.	8	10
Total ..	38	41

The saving of Rs.34,39·31 lacs (3,43·931 millions) is made up of Grants No. 10.—Irrigation Rs. 6,56·03 lacs (65·603 millions), No. 40.—Public Debt. Rs. 4,50·00 lacs (45·000 millions), No. 37.—Development Programme Rs. 4,21·74 lacs (42·174 millions), No.31.—Electricity schemes Rs. 3,22·43 lacs (32·243 millions), No. 38.—Town Development Schemes Rs. 2,83·00 lacs (28·300 millions), No. 30.— Civil Works Rs. 2,82·77 lacs (28·277 millions), No. 3.—Land Revenue Rs. 2,47·21 lacs (24·721 millions), No. 26.—Industries—Industries Rs. 1,84·29 lacs (18·429 millions), No. 23.—Charges on account of Agriculture Rs. 1,22·54 lacs (12·254 millions), No. 35.—Miscellaneous Rs. 1,16·45 lacs (11·645 millions), No. 18.—Ports and Pilotage Rs. 1,07·01 lacs (10·701 millions), No. 22.—Public Health Rs. 73·34 lacs (7·334 millions), No. 24.—Charges on account of Veterinary Rs. 53·50 lacs (5·350 millions), No. 28.—Industries—Fisheries Rs. 38·10 lacs (3·810 millions), No. 6.—Forest Rs. 36·53 lacs (3·653 millions), No. 42.—Loans and Advances bearing Interest Rs. 27·05 lacs (2·705 millions), No. 29.—Miscellaneous Departments Rs. 4·01 lacs (0·401 millions), No. 33.—Superannuation Allowances and Pensions, etc., Rs. 3·51 lacs (0·351 millions), No. 27.—Industries—Cottage Industries Rs. 3·20 lacs (0·320 millions), No. 4.—Provincial excise Rs. 2·75 lacs (0·275 millions), and No. 13.—General Administration—General Administration Rs. 2·04 lacs (0·204 millions). The grants which contributed to the excess of Rs. 2,15·64 lacs (21·564 millions) were mainly Grants No. 39.—Provincial Schemes of State Trading Rs. 1,22·03 lacs (12·203 millions), No. 39.A.—Provincial Miscellaneous Investments Rs. 51·00 lacs (5·100 millions), No. 32.—Famine Rs. 15·96 lacs (1·596 millions), No. 21.—Medical Rs. 7·36 lacs (0·736 millions), No. 17.—Police Rs. 6·75 lacs (0·675 millions), No. 16.—Jails and Convict Settlements Rs. 4·61 lacs (0·461 millions), No. 15.—Administration of Justice Rs. 2·23 lacs (0·223 millions), No. 7.—Registration Rs. 1·58 lacs (0·158 millions) and No. 25.—Charges on account of Co-operative Credit Rs. 1·31 lacs (0·131 millions).

Charged Appropriations—The original charged appropriations amounted to Rs. 8,07·32 lacs (80·732 millions). Supplementary charged appropriations aggregating Rs. 14,38·79 lacs (1,43·879 millions) were obtained during the year. The actual expenditure was Rs. 32,26·18 lacs (3,22·618 millions). Compared with the total original appropriation there was an excess of Rs. 24,18·86 lacs (2,41·886 millions), *i. e.*, 2,99·62 per cent. as against the saving of 66·67 per cent. in the previous year. Compared with the final charged appropriation there was an excess of Rs. 9,80·07 lacs (98·007 millions) *i. e.*, 43·63 per cent. as compared with 71·08 per cent. in the previous year.

The excess of Rs. 9,80·07 lacs (98·007 millions) was composed of an excess of Rs. 9,87,96 lacs (98·796 millions) under seven appropriations and a saving of Rs. 7·89 lacs (0·789 millions) under four appropriations. There was no variation under the remaining one appropriation.

Taking the charged appropriations individually, the variations are exhibi ted below : —

	Number of cases 1957-58	1958-59.
Less than 5 per cent	2	5
Between 5 per cent. and 10 per cent	1	..
Between 10 per cent. and 20 per cent	..	3
Between 20 per cent. and 30 per cent	2	..
Between 30 per cent. and 40 per cent	1	1
Between 40 per cent. and 50 per cent	..	..
More than 50 per cent.	4	3
Total ..	10	12

The excess of Rs. 9,87·96 lacs (98·796 millions) was caused mainly by Appropriations No. 40.—Public Debt Rs.8,66·88 lacs (86·688 millions), No. 9.—Interest on Works for which Capital Accounts are kept Rs. 1,10·58 lacs (11·058 millions), No. 35.—Miscellaneous Rs. 7·81 lacs (0·781 millions), No. 33.—Superannuation Allowances and Pensions, etc., Rs.2·01 lacs (0·201 millions), No. 30.—Civil Works Rs.0·43 lacs (0·043 millions) and No. 13.—General Administration—General Administration Rs.0·21 lacs 0·021 millions). The saving of Rs. 7·89 lacs (0·789 millions) was mainly due to Appropriation No. 39.—Capital Outlay on Provincial Schemes of State Trading Rs.5·44 lacs (0·544 millions), No. 11.—Interest on Ordinary Debt Rs.2·36 lacs (0·236 millions) and No. 15.—Administration of Justice Rs.0·08 lacs (0·008 millions).

Authorised/Voted Grants and Charged Appropriations combined—Taking together the charged and authorised/voted sections the percentage of saving was 11·58 per cent. as compared with 31·88 per cent. in the preceding year. The variations are as follows:—

	Number of cases 1957-58	1958-59.
Less than 5 per cent	13	16
Between 5 per cent. and 10 per cent.	2	3
Between 10 per cent. and 20 per cent.	7	3
Between 20 per cent. and 30 per cent.	..	3
Between 30 per cent. and 40 per cent	4	6
Between 40 per cent. and 50 per cent.	4	3
More than 50 per cent.	11	11
Total ..	41	45

CONTROL OVER EXPENDITURE.

12. The object of control over expenditure is to secure as close an approximation as possible between the actual expenditure and the final grant or charged appropriation under each sub-head and primary unit of appropriation. For this purpose the Controlling Officers exercise the necessary control through the accounts maintained departmentally, which are reconciled with those of the Audit Office. They have to keep a close watch over the progress of expenditure and surrender funds surplus to requirements or obtained additional funds to cover the increased expenditure, as the case may be.

Important instances of defective control over expenditure noticed in the appropriation accounts during the year are mentioned below :—

(*1*) *Unnecessary or excessive supplementary grants or appropriations—*

1. Appropriation No. 12.—Appropriation for Reduction or Avoidance of Debt—
   Major head 23.—Appropriation for Reduction, etc. (*Charged*).

2. Grant No. 18.—Ports and Pilotage—
   Major head 30.—Ports and Pilotage.

3. Grant No. 30.—Civil Works—
   Major head 81.—Capital Account of Civil Works outside the Revenue Account.

4. Grant No. 41.—Public Debt (*Charged*).

(*2*) *Injudicious surrenders causing excess over allotments—*

1. Grant No. 5.—Stamps—
   Major head 9.—Stamps.

2. Grant No. 6—Forest—
   Major head 65.A.—Capital Outlay on Forests.

3. Grant No. 10.—Irrigation—
   Major head XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—*Deduct*—Working Expenses.

4. Grant No. 17.—Police—
   Major head 29.—Police.

5. Grant No. 21.—Medical—
   Major head 38.—Medical.

6. Grant No. 27.—Industries—Cottage Industries—
   Major head 43.—Industries—Cottage Industries.

7. Grant No. 28.—Industries—Fisheries—
   Major head 43.—Industries.

8. Grant No. 29.—Miscellaneous Departments—
   Major head 47.—Miscellaneous Departments.

9. Grant No. 30.—Civil Works—
   Major head 50.—Civil Works (*Charged*).

10. Grant No. 31.—Electricity Schemes—
Major head 81-A.—Capital Outlay on Electricity Schemes.

11. Grant No. 33.—Superannuation Allowances and Pensions—
Major head 55.—Superannuation Allowances and Pensions (Voted).

12. Grant No. 34.—Charges on account of Stationery and Printing—
Major head 56.—Stationery and Printing.

13. Grant No. 42.—Loans and Advances bearing Interest—
Major head—Loans and Advances, etc.

(3) *Non-surrender of savings*—

1. Grant No. 4.—Provincial Excise—
Major head 8.—Provincial Excise.

2. Grant No. 10.—Irrigation—
Major head 68.—Construction of Irrigation, Navigation, Embankment and Drainage works.

3. Appropriation No. 12.—Appropriation for Reduction or Avoidance of Debt—
Major head 23.—Appropriation for Reduction, etc. (*Charged*).

4. Grant No. 13.—General Administration—General Administration—
Major head 25.—General Administration (Voted).

5. Grant No. 18.—Ports and Pilotage—
Major head 30.—Ports and Pilotage.

6. Grant No. 22.—Public Health—
Major head 70.—Capital Outlay on Improvement of Public Health.

7. Grant No. 23.—Charges on account of Agriculture—
Major heads ~~40.—Agriculture and~~ 71.—Capital Outlay on Schemes of Agricultural Improvement and Research.

8. Grant No. 24.—Charges on account of Veterinary—
Major head 71.—Capital Outlay on Schemes of Agricultural Improvement and Research (Veterinary).

9. Grant No. 26.—Industries—Industries—
Major head 72.—Capital Outlay on Industrial Development.

10. Grant No. 30.—Civil Works—
Major heads 50.—Civil Works (Voted) and 81.—Capital Account of Civil Works outside the Revenue Account.

11. Grant No. 31.—Electricity Schemes—
Major head XLI.—Receipts from Electricity Schemes—
Deduct—Working Expenses.

12. Grant No. 35.—Miscellaneous—
    Major head 57.—Miscellaneous (Authorised/Voted).

13. Grant No. 36.—Extraordinary Charges—
    Major head 63.—Extraordinary Charges.

14. Grant No. 38.—Town Development Schemes—
    Major head 80.—Town Development Schemes.

15. Grant No. 39.—Capital Outlay on Provincial Schemes of State Trading—
    Major head 85-A.—Capital Outlay, etc. (*Charged*).

16. Grant No. 40.—Public Debt—
    Major head.—Public Debt (*Charged* and Authorised/Voted).

17. Grant No. 41.—Interest Free Advances—
    Major head.—Interest Free Advances.

(*4*) *Unremidied or uncovered excesses*—

1. Grant No. 5.—Stamps—
   Major head 9.—Stamps.

2. Grant No. 6.—Forest—
   Major heads 10.—Forest and 65-A.—Capital Outlay on Forests.

3. Grant No. 7.—Registration—
   Major head 11.—Registration.

4. Appropriation No. 9.—Interest on Works for which Capital Accounts are kept—
   Major head 17.—Interest on Works, etc. (*Charged*).

5. Grant No. 10.—Irrigation—
   Major head XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—*Deduct*—Working Expenses.

6. Grant No. 13.—General Administration—General Administration—
   Major head 25.—General Administration (*Charged*).

7. Grant No. 16.—Jails and Convict Settlements—
   Major head 28.—Jails and Convict Settlements.

8. Grant No. 17.—Police—
   Major head 29.—Police.

9. Grant No. 21.—Medical—
   Major head 38.—Medical.

10. Grant No. 25.—Charges on account of Co-operative Credit— Major head 42.—Co-operation.

11. Grant No. 27.—Industries—Cottage Industries— Major head 43.—Industries—Cottage Industries.

12. Grant No. 28.—Industries—Fisheries— Major head 43.—Industries.

13. Grant No. 29.—Miscellaneous Departments— Major head 47.—Miscellaneous Departments.

14. Grant No. 30.—Civil Works— Major head 50.—Civil Works (*Charged*).

15. Grant No. 31.—Electricity Schemes— Major head 81-A.—Capital Outlay on Electricity Schemes.

16. Grant No. 32.—Famine—

Major head 54.—Famine.

17. Grant No. 33.—Superannuation Allowances and Pensions, etc.— Major head 55.—Superannuation, etc. (*Charged*).

18. Grant No. 34.—Charges on account of Stationery and Printing— Major head 56.—Stationery and Printing.

19. Grant No. 35.—Miscellaneous— Major head 57.—Miscellaneous (*Charged* and Authorised/Voted).

20. Grant No. 36.—Extraordinary Charges— Major head 64-B.—Civil Defence.

21. Grant No. 39.—Provincial Schemes of State Trading— Major head 85-A.—Capital Outlay, etc. (Authorised/Voted).

22. Grant No. 39-A.—Provincial Miscellaneous Investments— Major head 90.—Provincial Miscellaneous Investments.

(5) *Defective budgeting such as absence of provision, wrong provision of funds, over or under estimation, etc.—*

(*a*) *Absence of provision or wrong provision of funds—*

1. Grant No. Nil.—Opium— Major Head 6.—Opium.

2. Grant No. Nil.—Interest on Capital Outlay on Electricity Scheme—

Major Head 52.—Interest on Capital Outlay on Electricity Scheme (*Charged*).

3. Grant No. 34.—Charges on account of Stationery and Printing— Major head 84.—Capital Outlay on Printing Presses.

4. Grant No. 40.—Public Debt— Major head—Public Debt (Authorised/Voted)

5. Grant No. 41.—Interest Free Advances— Major head—Interest Free Advances.

(*b*) *Over or under-estimation, etc.*—

1. Grant No. 2.—Salt—
   Major head 5.—Salt.

2. Grant No. 4.—Provincial Excise—
   Major head 8.—Provincial Excise.

3. Grant No. 7.—Registration—
   Major head 11.—Registration.

4. Appropriation No. 9.—Interest on Works for which *Capital Accounts* are kept—
   Major head 17.—Interest on Works, etc.

5. Grant No. 10.—Irrigation—
   Major head 68.—Construction of Irriagtion, Navigation, etc., Works.

. Appropriation No. 12.—Appropriation for Reduction or Avoidance of Debt—
   Major head 23.—Appropriation, etc.

7. Grant No. 18.—Ports and Pilotage—
   Major heads 30.—Ports and Pilotage and 73.—Capital Outlay on Ports.

8. Grant No. 21.—Medical—
   Major head 38.—Medical.

9. Grant No. 22.—Public Health—
   Major head 70.—Capital Outlay on Improvement of Public Health.

10. Grant No. 23.—Charges on account of Agriculture—
    Major heads 40.—Agriculture and 71.—Capital Outlay on Schemes of Agricultural Improvement and Research.

11. Grant No. 24.—Charges on account of Veterinary—
    Major head 71.—Capital Outlay on Schemes of Agricultural Improvement and Research (Veterinary).

12 Grant No. 25.—Charges on account of Co-operative Credit—
    Major head 42.—Co-operation.

13. Grant No. 26.—Industries—Industries—
    Major head 72.—Capital Outlay on Industrial Development.

14. Grant No. 27.—Industries—Cottage Industries—
    Major head 43.—Industries.

15. Grant No. 28.—Industries—Fisheries—
    Major head 43.—Industries.

16. Grant No. 30.—Civil Works—
    Major heads 50.—Civil Works (*Charged* and Authorised/Voted) and 81.—Capital Account of Civil Works outside the Revenue Account.

17. Grant No. 31.—Electricity Schemes—
Major heads XLI.—Receipts from Electricity Schemes—*Deduct*—Working Expenses and 81-A.—Capital Outlay on Electricity Schemes.

18. Grant No. 32.—Famine—
Major head 54.—Famine.

19. Grant No. 33.—Superannuation Allowances and Pesnions—
Major head 55.—Superannuation Allowances and Pensions (*Charged*).

20. Grant No. 35.—Miscellaneous—
Major head 57.—Miscellaneous.

21. Grant No. 37.—Development Programme—
Major head 63-B.—Development.

22 Grant No. 38.—Town Development Schemes—
Major head 80.—Town Development Schemes.

23. Grant No. 39.—Provincial Schemes of State Trading—
Major head 85-A.—Capital Outlay on Provincial Schemes of State Trading.

24. Grant No. 39-A.—Provincial Miscellaneous Investments—
Major head 90.—Provincial Miscellaneous Investments.

25. Grant No. 42.—Loans and Advances bearing Interest—
Major head.—Loans and Advances bearing Interest.

GENERAL CONCLUSION RELATING TO CONTROL OVER EXPENDITURE.

13. The efficiency of control over expenditure exercised by the various departments can be gauged from the degree of closeness with which the final grants or charged appropriations for the year approximate to the actual expenditure. As indicated in paragraph 7, the saving in the authorised/voted section amounted to Rs.32,23,67,075 which came to 18·82 per cent. of the final grant. Provisions aggregating Rs.22,81,46,355 were surrendered by the departments before the close of the year. This reduced the saving to Rs.9,42,20,720, i.e., 6·35 per cent. of the net modified grant.

In the charged section there was an excess of Rs.9,80,06,743 working out to 43·63 per cent. of the aggregate appropriation. Provisions aggregating Rs.4,51,640 were surrendered by the departments and this increased the percentage of excess to 43·92 per cent.

In both charged and authorised/voted sections there is a fall in the percentage of saving as compared with the previous year.

It will appear from paragraph 10 that there is a rise in the number of excesses both in the charged and authorised/voted sections. The amounts of excesses both in the charged and authorised/voted sections also registered a rise when compared with the previous year.

FINANCIAL IRREGULARITIES, LOSSES, ETC.

14. Individual cases of financial irregularities, losses, etc., have been mentioned in the Review paragraphs below the Appropriation Accounts of the relevant grants in Part II of this compilation. References to these cases are given below:—

Page No.	Number and name of the grant.	Paragraph number of the Review.	Nature of loss or irregularity.	Amount involved.
1	2	3	4	5
				Rs.
50	3.—Land Revenue	3	Non-observance of financial rules and orders.	40,700

In the Annexure to this compilation mention has been made of 17 cases of irregularities involving an amount of Rs. 3,70,955 which have come to notice but have not been finalised.

AUDIT OF RECEIPTS.

15. The receipts of 198 Civil offices due for audit were locally test-audited during the year under report. No special audit at the request of Government was taken up during the year. The following irregularities were generally noticed:—

(*i*) In some cases Cash Books were not properly maintained.

(*ii*) Securities were not always furnished by the officials handling Government cash or stores.

(*iii*) In some cases money received on behalf of the Government were not remitted promptly into the Government Treasuries.

All these irregularities were brought to the notice of the Heads of Departments.

AUDIT OF STORES AND STOCK ACCOUNTS.

16. The Stores Accounts of 3 offices and Stock Accounts of 142 offices of the Civil Departments were locally test-audited. Subsidiary statements showing the accounts of the stores and stock are appended to Appropriation Accounts of Grants No. 4.—Provincial Excise, No. 10.—Irrigation, No. 30.—Civil Works and No. 31.—Electricity Schemes.

The Stores Account in respect of Grants No. 5.—Stamps, No. 6—Forest, No. 16.—Jails and Convict Settlements, No. 21.—Medical, No. 23.—Charges on account of Agriculture, No. 34.—Charges on account of Stationery and Printing and the Running Account of Capital Outlay on Provincial Schemes of State Trading (Grant No. 39) were not made available, and could not, therefore, be appended to the Appropriation Accounts.

Financia lReviews on the working of the Provincial Schemes of State Trading have not also been made available by the Food Department of the Government of East Pakistan for incorporation in the Appropriation Accounts,

OTHER TOPICS OF INTEREST

Local Audit and Inspections.

17.A.—Public Works Inspections—During the year under report accounts of all the Public Works Divisions of Works, Housing and Settlement (Communication and Buildings) Department, Works, Housing and Settlement (Irrigation) Department, Works, Housing and Settlement (Public Health and Improvement Trust) Department and Commerce, Labour and Industries Department of the Government of East Pakistan with the exception of one, *viz.*, Bakerganj Public Health Division were test checked locally. The general condition of the accounts was not found satisfactory in some of the Public Works Divisions. The important irregularities noticed in the course of inspection are detailed below :—

In many Divisions the initial accounts of the works undertaken by them and other transactions were not maintained properly in accordance with the rules and procedure prescribed in the relevant codal rules.

In some Divisions contractors had received undue financial aid as a result of overpayments, non-recovery of the cost of materials issued to them and the non-imposition of penalties for the non-fulfilment of their contracts.

In a particular Division it was found that the cost of materials issued to the contractor had not been recovered regularly from the contractor's running accounts bills, as a result of which Rs. 22,243 were outstanding against the contractor.

In a particular Division neither proper Stock Accounts had been maintained from the very inception of the Division nor the yearly physical verification of stock of materials undertaken till the end of 31st of March, 1959 in order to ascertain whether the book value of stock actually agreed with the value of stock in hand relating to each particular period. The stock of materials of the Division has, however, since been physically verified at a cost of Rs. 50,000 and a loss of Rs. 26,41,453 discovered.

In a particular Division it was found that an allotment of Rs 1,00,000 had been shown as utilized through fictitious stock adjustments at the fag end of the financial year in order to avoid lapse of the grant by purchasing bricks and G. I. pipes from other Sub-divisions against a work which was not taken up even within six months of the date of the purchase of the materials. The materials so charged to this work were subsequently found to have been utilized on other works according to requirements, in flagrant violation of specific codal rules.

The Register of Works, Works Abstracts, Contractor's Ledger Accounts, Stock Accounts and Site Accounts were also not maintained properly and were in arrears in spite of the fact that the irregularities had been brought to the notice of administrative authorities in earlier years. Some of the specific instances of irregularities in the Registers are enumerated below :—

(*i*) *Register of Works and Works Abstract*—In some Divisions the expenditure had not been recorded sub-head-wise as a result of which the progress of expenditure could not be watched through the Register of Works and Works Abstract and it was obvious that the Divisional Officers could not have supervised and controlled the expenditure effectively as required under the rules.

(*ii*) *Stock Accounts and Site Accounts*—In many Divisions Stock Accounts and the Accounts of Materials-at-Site were not maintained as per rules or were incomplete and heavily in arrears. In some cases irregularities such as losses, thefts, shortages and discrepancies in the opening and closing balances of stock materials had been detected and in some cases it was found that the materials in stock and at site had not been physically verified. As such the shortages and the extent of the losses suffered by Government could not be determined.

3

(*iii*) *Contractor's Ledger Accounts*—It was found that in some Divisions the Contractor's Ledger Accounts had not been maintained up-to-date and balanced regularly and in some cases they were heavily in arrears for several years, as a result of which the Contractor's liabilities to the Government could not be precisely ascertained before making final payment to the contractors.

In a particular Division it was found that a sum of Rs. 7,45,829 was outstanding against various contractors for years together on account of the cost of materials issued to them by the Division.

(*iv*) *Tools and Plant Accounts*—In many Divisions Tools and Plant Accounts had not been maintained in accordance with the codal rules and consolidated accounts of receipts, issues and balances of Tools and Plant had not been maintained in the Register of Tools and Plant.

In a particular Division Tools and Plant worth crores of rupees, besides office furniture and other equipment have remained unaccounted for since the inception of the Division.

(*v*) *Log Books.*—It was found that in spite of the irregularities relating to Log Books pointed out in the Appropriation Accounts of previous years Log Books relating to Government Vehicles in use in the Divisions had not been maintained in accordance with the Government Orders issued from time to time. It was also observed that Government Officers who were not entitled to the use of Government Vehicles were allowed to utilise them without recording the purpose of their journey in the appropriate column. From the replies to the Inspection Reports, furnished by the Divisional Officers after a long time, it was observed that the purpose of the journey in all cases was stated to be 'Official', obviously to avoid the payment of hire charges for using the Government vehicles.

B.—Treasury Inspections—Out of sixteen Treasuries and thirty-seven Sub-treasuries, ten Treasuries and three Sub-treasuries were inspected by the Audit staff during the year under report, the Dacca Treasury being inspected twice. The important irregularities and defects noticed during the course of inspection are summarised below.—

(*i*) Some Treasuries and Sub-treasuries were not inspected by the Collectors and the Treasury Officers during the year.

(*ii*) The executive charges of some Treasuries were held by unqualified officers.

(*iii*) In all the Treasuries and Sub-treasuries inspected during the year proper arrangements against fire were not available inspite of audit objections raised in this behalf in the previous inspection reports.

(*iv*) In eight Treasuries and one Sub-treasury the Cash Books were not maintained properly.

(*v*) Spare and unserviceable Pad Locks and Keys were lying undisposed of since long. Prescribed rules in regard to the missing of Pad Locks, numbering of Pad Locks, repairing of Pad Locks, using of country-made Locks, etc., were not followed.

(*vi*) In some Treasuries some sealed bags, packets, etc., were lying undisposed of for long time.

(*vii*) Defalcation of damaged and defective stamps was detected in a Treasury. Audit check could not be exercised for want of documentary records which were reported to be in Police Custody.

(*viii*) In one Treasury Match Excise Banderols were sold on credit to a company in excess of their security deposit.

(*ix*) In as many as three Treasuries it was observed that no security deposits were realised from the Stamp Head Clerks to guard against loss.

(*x*) Normal cash balance as fixed by the Government exceeded on many occasions in a large number of Treasuries.

(*xi*) Irregularities were noticed in almost all the Treasuries in regard to the renewal of Pensions Payment Orders, the payment of pension by money order, the identification of pensioners at the time of payment, etc. It was also observed that special enquiry regarding the continued existance of pensioners was not made by the Treasury Officers. Printed forms of Pension Payment Order Register were not available in a Sub-treasury. In a large number of cases requisite recoveries were not effected and specimen signatures were not obtained at the time of first payment of pension.

(*xii*) Printed forms of chalans and T. R. form 10 were not found available in some Treasuries.

(*xiii*) Obsolete measuring scales were neither disposed of nor repaired in one Treasury.

(*xiv*) In one Treasury Registers of Primary Education Fund, District Board Fund and Secondary Education Board Fund have not been maintained and in some other Treasuries balances of Local Funds have not been got verified by the Treasury Officers in communication with the Accountant General on one side and the Officers or the Committees administering the funds on the other. A sum of Rs. 28,640 was overdrawn by the Administrator of a District Primary Education Fund without any authority during the month of May, 1958. A similar overdrawal on the same fund to the extent of Rs. 4,526 was allowed by a Treasury Officer between 27-4-57 and 14-5-57.

2. The above mentioned irregularities and defects were brought to the notice of the appropriate authorities for remedial measures. Steps taken by them have not yet been communicated to Audit.

C.—Outside Audit—During the year under report the Outside Audit Department of the Office of the Accountant General, East Pakistan conducted local test audit of the accounts of all the 395 Civil Offices due for Audit. The Accounts of two offices were also subjected to special audit at the request of the Government.

In the initial accounts of the Civil Offices, the irregularities of the following nature were generally noticed :—

(*i*) Securities were not furnished in many cases by the officials handling Government money and stores.

(*ii*) Physical verification of stores and stock was not carried out by some Departments.

(*iii*) In many cases Log Books of Government Vehicles were not either maintained properly or the charges for private use of the vehicles realised.

(*iv*) In a number of cases muster rolls could not be produced in support of payments.

(*v*) In many cases Stock Accounts of empty gunnies were not maintained.

(*vi*) In some cases amounts were drawn from the Treasury to avoid lapse of budget grants.

(*vii*) In a number of cases measures taken by the offices for safety of Government money were not adequate.

18. *Audit of grants-in-aid*—The grants-in-aid paid to the Local Bodies were audited locally during the year under report. According to the annual certificate on the proper utilisation of conditional grants furnished by the Examiner of Local Fund Accounts, there was a total unspent balance of Rs.92,32,622 with the Local Bodies on the 31st March, 1958. Out of this amount a sum of Rs.26, 19,364 was refunded to Government and Rs. 54, 04, 039 utilised with fresh sanctions. The remaining balance of Rs. 12, 09, 219 is included in the balance of Rs. 16,28,760 which is analysed below:—

Year of sanction.	District Boards.		Municipal Boards and Town Committees.		District School Boards.		Universities.		Aided Institutions.		Local Boards.		Total.	
	No. of Items.	Amount.	No. of Items.	Amount.	No. of Items.	Amount.	No. of Items.	Amount.	No. of Items.	Amount.	No. of Items.	Amount.	No. of Items.	Amount.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs
1957-58	4	86,927	15	42,066	11	9,82,171	1	75,139	13	14,174	2	8,742	46	12,09,219
1958-59	1	8,754	12	1,739	5	3,72,836	..	..	15	33,363	3	2,849	36	4,19,541
Total ..	5	95,681	27	43,805	16	13,55,007	1	75,139	28	47,537	5	11,591	82	16,28,760

In the cases of grants-in-aid not under the audit of the Examiner of Local Fund Accounts certificates have been received in all cases that the grants were spent on the objects specified and in accordance with the prescribed conditions.

19. *State Trading Schemes*—The expenditure incurred in this Province during the year 1958-59 under the head "85-A.—Capital Outlay on the Provincial Schemes of State Trading" was in respect of the following Schemes—

(*i*) *Grain Purchase Schemes*—

(*a*) Purchase of foodgrains other than wheat.

(*b*) Purchase of wheat and wheat products.

(*c*) Supply of Food-stuff at concessional rates to Government servants.

(*ii*) *Purchase and Distribution of Cloth and stock piling of Textiles*—

(*iii*) *Other Miscellaneous Schemes*—

(*a*) Purchase of Salt.

(*b*) Purchase of Sugar.

(*c*) Purchase of Cement.

(*d*) Purchase of Coal and Coke.

(*e*) Purchase of Mustard Oil and Seeds.

(*iv*) *Purchase and Distribution of Iron and Steel.*

(*i*) *Grain Purchase Schemes*—During the last global war, when there was scarcity of food-stuff, Government deemed it prudent to build up reserve stock of food-stuffs as rice, paddy, wheat and wheat products, dal, etc., as a safeguard against future shortages and to ensure equitable distribution of these commodities at a reasonable price. To achieve this object the Civil Supplies Department came into being and the scheme is still in force as the food situation is not quite normal. These commodities are sold through Rationing or through the system of modified Rationing to the Public at controlled rates and to certain classes of Government servants at concessional rates.

(*ii*) *Purchase and Distribution of Cloth and stock piling of Textiles*—The object of the scheme was to maintain at a desired level the price structure of cloth and yarn which shot up due to scarcity of these commodities after Independence. The Mill-made cloth and yarn procured by the Government from outside were distributed throughout the Province at a reasonable price through the wholesalers.

(*iii*) *Other Miscellaneous Schemes*—

(*a*) Purchase of Salt.

(*b*) Purchase of Sugar.

(c) Purchase of Cement.

(*d*) Purchase of Coal and Coke.

(*e*) Purchase of Mustard Oil and Seeds.

The schemes for the purchase of (*a*) Salt and (*b*) Sugar were designed to build up a reserve stock of these commodities in order to safeguard against future shortages and to ensure their regular and equitable distribution, whereas the schemes for the purchase of (*c*) Cement, (*d*) Coal and Coke and (*e*) Mustard Oil and Seeds were launched by Government to provide for import and distribution of Cement, Coal and Coke, Mustard Oil and Seeds in order to meet the requirements of the public as these commodities were not easily available in the market.

(*iv*) *Purchase and Distribution of Iron and Steel*—The object of the scheme was to maintain at a desired level the price of Iron and Steel materials which shot up due to the scarcity of these commodities after Independence. These commodities were procured by the Government from outside and were distributed throughout the Province at a reasonable price through the wholesalers.

Accounting Procedure—Under each scheme, the following sub-heads with suitable modifications thereof have been opened within the Capital Account—

(1) Cost of Purchase.

(2) Advances.

(3) Suspense (Personal Deposit).

(4) *Deduct*—Receipts and Recoveries on Capital Account—

(*a*) Sale proceeds.

(*b*) Repayment of Advances.

(*c*) Other Receipts.

(5) *Deduct*—Capital expenditure financed from Ordinary Revenues

(6) *Deduct*—Recoveries from other Governments, Departments, etc.

Where a scheme is worked without the aid of advances, the expenditure is debited to the head (1) mentioned above. Where, however, advances are granted and a Personal Ledger Account is opened for working the Scheme, the Advances are debited to the head (2) by corresponding credit either to the Suspense head (3) or to the head "P.—Deposits and Advances—Deposits not bearing Interest—Civil Deposits—Personal Deposits" in the Deposit Section of the account. Consequently, the subsequent incomings and outgoings relating to the Personal Ledger Account appear either under the head (3) or in the Deposit Section of the account as the case may be. All the sale proceeds and recoveries including those of advances and ultimate profits, if any, are accounted for under the head (4) and any losses under the head (1). The losses are written off from the Stock and the value account also. Where losses are normal and inevitable feature of operating the Grain shops for supply of food stuffs at concessional rates, they are written off to revenue against the heads (5) and (6) at the end of the year. On the winding up of Personal Ledger Accounts the final result would wipe out the original issue. If not, the balance is left either to the debit of the Capital Account under head (1) or credited to the Capital Account under head (4).

Mode of financing the Schemes—(*i*) *Grain Purchase Schemes*—As the Government of East Pakistan could not find all the funds necessary for the external and internal procurement of foodgrains from their own resources, arrangements were made in August 1947 to obtain advances from the Imperial Bank of India (now State Bank of India) in the form of Cash Credit (Foodgrains) Advances. During the year under review no amount was drawn from the State Bank of India, Dacca, as the Cash Credit Account with the Bank was closed in January, 1955. An advance of Rs.9,86,20,332 was, however, drawn from the National Bank of Pakistan, Dacca. The condition attached to the grant of the advance was that the stock of the Civil Supplies Department, *i.e.*, Food Department should be hypothicated to the Bank to cover the amount of advance. The transactions relating to Cash Credit Advances were brought on to the Government Account with effect from 1949-50 by debit to the Major head "85-A.—Capital Outlay, etc." *per contra* credit to "N—Public Debt". Amounts were, however, periodically drawn from the Capital head with the approval of the Finance Department to reimburse to the Bank. The interest and discount were drawn from "22.—Interest on Debt and other obligations" and the debit was ultimately transferred to the head "85-A.—Capital Outlay, etc.". Though the bulk of the money for financing the purchase of food grains was thus provided for, some amounts were still, drawn from the Provincial Revenues under "85 A.—Capital Outlay, etc." mainly for meeting the cost of internal procurements, incidental and establishment charges. All sale-proceeds of foodgrains were credited to the appropriate minor head under "85-A.—Capital Outlay, etc." The amounts required for internal procurement were sanctioned by the Finance Department and were drawn from the Provincial Revenues under the minor head "A—Grain Purchase Schemes (2) Advances" and were transferred to the Personal Ledger Accounts of the Officers of the Food Department authorised to operate them. Debits received from the Central Government in respect of foodgrains procured externally were adjusted under the sub-head "(1) Cost of Purchase" after scrutiny and acceptance of the debits by the Food Department.

(*ii*) *Purchase and Distribution of Cloth and stock-piling of Textiles*—The Government of East Pakistan made arrangements in August, 1947 to obtain advances from the State Bank of India in the form of Cash Credit (Textiles) Advances for financing all external procurements. All payments on account of procurement of textiles were debited to the Cash Credit (Textiles) Account, while most of the sale-proceeds were deposited in the treasuries under "85-A.—Capital Outlay, etc.". The transactions relating to Cash Credit Advances remained outside the Government Account upto 31st March, 1949. These were brought on to Government Account for the first time with effect from 1949-50 with the sanction of the Government by debit to the Major head "85-A.—Capital Outlay, etc." by *per contra* credit to "N—Public Debt—Floating Debt". Petty expenses on clearance and distribution, etc., were in all cases debited direct to the head "85-A.—Capital Outlay, etc.". There were, however, no fresh purchases during the year as Textiles goods were decontrolled with effect from 1st April, 1950.

(*iii*) *Other Miscellaneous Schemes*—(*a*) *Purchase of Salt*—The initial fund for the schemes was made available by transfer of a sum of Rs.5 lacs from the Current Account of Sugar with the State Bank of India, Dacca, in November, 1950 and with that amount a separate account for Salt was opened with that Bank. Sale-proceeds of Salt were credited to that account and payments were mostly made therefrom. The debits raised by the Central Government

were, however, adjusted under the head "85-A.—Capital Outlay, etc." afte proper scrutiny in the Food Department. The Director of Accounts, Food Department, stated that the Current Account opened with the State Bank of India was closed in January, 1955 and the balances at the credit of the said Account was deposited into the Treasury under "85-A.—Capital Outlay, etc.". The transactions which passed through the Current Account were brought on to Government books in the accounts for 1954-55 on receipt of statements of receipts and expenditure from the Director of Accounts, Food Department as desired by the Government.

(*b*) *Purchase of Sugar*—The monetary transactions relating to acquisition of stock of sugar and its disposal were with the approval of Government, kept outside the Cash Account of the Government till August 1950. Under the arrangement, obtaining previous to this date, an account was opened in the name of Director of Accounts with the State Bank of India, Dacca, wherefrom all payments on account of the purchase of sugar were made and where in the sale-proceeds of sugar to the wholesalers were credited. Sugar had, however, also to be purchased occassionally from wholesalers for running the Government Stores. The amounts required for this class of purchases and the sale-proceeds of sugar from the Government stores were accounted for in the Government Account under the Major head "85-A.—Capital Outlay, etc." (Grant No. 39.).

From September, 1950 onwards, all transactions on the purchase of sugar for the Government stores and the sale-proceeds therefrom were brought on to Government Account under the Major head "85-A.—Capital Outlay, etc." Certain other transactions namely the transactions on account of Government margin on the locally manufactured sugar (the selling price of the wholesalers *minus ex*-factory price), freight on sugar handled by wholesalers, payment of development cess, loan to other accounts and miscellaneous accounts, were, however, allowed to pass through the Personal Ledger Account even after August 1950. This was done with a view to make prompt payments of certain pending bills outstanding against the local officers. With effect from 1st February, 1954, however, the Provincial Government decided to close the Current Account with the Commercial Bank altogether and to transfer the balances to the Government Accounts.

(*c*) *Purchase of Cement*—No funds were borrowed for financing the scheme. At the initial stage the Food Department arranged to select wholesale dealers for Cement and realised the sale price in advance which was deposited in the Bank. With the first few receipts of these advances a Current Account for Cement was opened with the Central Bank of India, Dacca, in June, 1950. The sale-proceeds of Cement were mostly credited into the Bank and payments were mostly made therefrom. The debits raised by the Central Government were, however, adjusted under "85-A.—Capital Outlay, etc." after scrutiny by the Food Department. The Director of Accounts, Food Department, stated that the Current Account opened with the Central Bank of India, was closed in April, 1954 and the Balance at the credit of that account was deposited into the Treasury under "85-A.—Capital Outlay, etc." The transactions which passed through the Current Account were brought on to Government books in the Accounts for the year 1954-55 on receipt of the statements of receipts and expenditure from the Director of Accounts, Food Department as desired by the Government.

(*d*) *Purchase of Coal and Coke*—A sum of Rs.1 lac was borrowed from the Cement Account for financing the Scheme at the initial stage. Thereafter the sale-proceeds were credited to the Bank and the payments were also mostly made from this account. The debits raised by the Central Government were, however, adjusted under the head "85-A.—Capital Outlay, etc." after proper scrutiny by the Food Department. The Director of Accounts, Food Department stated that the Current Account with the Bank was closed in January, 1955 and the balances at the credit of that account was deposited into the Treasury under "85-A.—Capital Outlay, etc.". The past transactions of these commodities were, however, brought on to Government books in the accounts for 1954-55 on receipt of the statements of receipts and expenditure from the Director of Accounts, Food Department as desired by the Government.

(*e*) *Purchase of Mustard Oil and Seeds*—To meet the overall crisis of Mustard Oil in 1958, it was decided to import about 2 lacs maunds of Mustard/Rape seeds from Karachi. It was arranged that the Government of Pakistan would purchase seeds and the expenditure in connection therewith would initially be debited to the head "87.—Capital Outlay on Schemes on State Trading—Purchase of the Ministry of Food—Gross Expenditure—Rape seeds" which would be subsequently recovered from this Government by debiting the same under the head "85-A.—Capital Outlay, etc.—Purchase of Mustard Oil and Seeds".

(*iv*) *Purchase and Distribution of Iron and Steel*—There was no trading in these commodities during the year under review. The excess under this head is mainly due to the readjustment of recoveries which were originally booked under the head "85-A.—Capital Outlay, etc." instead of "87.—Capital Outlay, etc." in the accounts of the previous years.

The net effects of the schemes (*i*), (*ii*), (*iii*) and (*iv*) as shown under the Capital head stood at—Rs.5,16,82,937—Rs.8,64,409—Rs.1,04,23,339 and—Rs.18,975 respectively. The *minus* figures under the schemes (*i*), (*ii*), (*iii*) and (*iv*) were mainly due to the fact that the gross expenditutre booked under the heads (1) and (2) exceeded the recoveries booked under the heads (4), (5) and (6) during the year. The transactions connected with Grain shops were initially booked under "85-A.—Capital Outlay, etc." and the net effect was readjusted under the Revenue heads "28—Jails and Convict Settlements" and "29—Police". The receipts and expenditure under "85-A.—Capital Outlay, etc." for Jails, Police and other Departments did not, therefore, affect the results of the working of the Commercial undertaking of the Government (Food Department).

During the year under review a sum of Rs.2,67,037 and Rs.54,09,620 representing approximate loss on sale of foodgrains to Government servants at concessional rates was at the instance of the Provincial Government adjusted under the head "28.—Jails and Convict Settlements" and "29.—Police.".

20. *Secret Service Expenditure*—The accounts of expenditure treated under the orders of the Government of East Pakistan as on Secret Service are not subjected to scrutiny by audit authorities. Administrative Officers furnish periodical certificate of disbursement to the Audit office in a prescribed form. The expenditure incurred on this account during the year under report amounted to Rs. 2,31,050 which was met from Grants No. 4.—Provincial Excise and 17.—Police. All the certificates of disbursements in respect of the expenditure as required by the rules, were duly received and admitted in audit.

21.—Deputation outside Pakistan—The details of deputations

Serial No.	Name of the Department sponsoring the deputation/delegation.	Name and designation of the officer sent abroad.	Period of absence.	Nature of duties.
1	2	3	4	5
(1)	Finance Department	Dr. Mahmood Hasan, Chairman, East Pakistan Public Service Commission.	26-3-58 to 23-6-58	Study tour.
(2)	Home Department ..	Mr. A. K. Datta Chowdhury, C.S.P., Joint Secretary, Agriculture Department.	22-8-58 to 10-2-59	Training in Development work.
(3)	Ditto. ..	Mr. Burhanuddin Ahmad, C.S.P., Registrar, Co-operative Societies, East Pakistan.	8-3-59 to 31-8-59	Ditto.
(4)	Ditto. ..	Mr. Matiul Islam, C.S.P., Financial Adviser.	1-4-58 to 29-6-58	Study in Public Administration.
(5)	Ditto. ..	Mr. Habibur Rahman, C.S.P., Sub-divisional Officer.	19-1-58 to 10-7-58	Training in Development work.
(6)	Ditto. ..	Mr. Hasan Nawab, C.S.P., Secretary to the Governor.	6-3-59 to 31-8-59	Ditto.
(7)	Ditto. ..	Mr. H. D. Chowdhury, C.S.P., Sub-divisional Officer.	19-1-58 to 10-8-58	Ditto.
(8)	Ditto. ..	Mr. Zafar Iqbal, C.S.P., Under Secretary.	19-1-58 to 10-8-58	Ditto.
(9)	Ditto. ..	Mr. Md. Mahbubuzzaman, C.S.P., Joint Collector.	20-8-58 to 10-2-59	Ditto.
(10)	Ditto. ..	Mr. A. S. Noor Mahammad, C.S.P., Joint Collector.	20-8-58 to 10-2-59	Ditto.
(11)	Ditto. ..	Mr. Seraj Yusuf Khan, C.S.P., Sub-divisional Officer.	4-3-59 to 1-9-59	Ditto.
(12)	Ditto. ..	Mr. Abul Khair, Deputy Secretary.	22-8-58 to 13-4-59	Ditto.
(13)	Ditto. ..	Mr. A. K. M. Musa, C.S.P., Administrator, Village AID.	1-4-58 to 30-6-58	Ditto.

outside Pakistan during the year 1958-59 are given below :—

Places visited.	Pay and allowances.	Travelling allowances.	Subsistence allowance, entertainment allowance and contingencies.	Total.
6	7	8	9	10
	Rs.	Rs.	Rs.	Rs.
United Kingdom and United States of America.	2,792	..	..	2,792
United States of America	2,672	..	..	2,672
Ditto.	1,170	..	..	1,170
Ditto.	1,187	..	..	1,187
Ditto.	1,412	..	..	1,412
Ditto.	1,132	..	..	1,132
Ditto.	1,412	..	..	1,412
Ditto.	1,412	..	..	1,412
Ditto.	1,636	..	..	1,636
Ditto.	1,636	..	..	1,636
Ditto.	533	..	..	533
Ditto.	3,218	..	..	3,218
United States of America and Japan ..	1,470	..	..	1,470

Serial No.	Name of the Department sponsoring the deputation/delegation.	Name and designation of the officer sent abroad.	Period of absence.	Nature of duties.
1	2	3	4	5
(14)	Home Department ..	Mr. Jamseruddin Ahmad, Sub-divisional officer.	19-8-58 to 10-2-59	Study in Public Administration.
(15)	Ditto. ..	Mr. Sayedul Haque Khan Majlis, Deputy Magistrate and Deputy Collector.	17-8-58 to 10-2-59	Ditto.
(16)	Ditto. ..	Mr. Mohammad Mumtazuddin Ahmad, Assistant Engineer.	1-4-58 to 31-3-59	Training in International Course in Hydraulic Engineering.
(17)	Ditto. ..	Mr. Azizur Rahman Shah, Assistant Engineer.	1-4-58 to 31-3-59	Ditto. .. ..
(18)	Ditto. ..	Mr. M. A. Malick, Assistant Engineer.	1-4-58 to 31-3-59	Ditto. .. ..
(19)	Ditto. ..	Mr. A. K. M. Gholam Mustafa, Assistant Engineer.	1-4-58 to 31-3-59	Ditto. .. ..
(20)	Commerce, Labour and Industries Department.	Mr. H. Raza, C.S.P., Secretary.	14-3-59 to 28-3-59	To attend Round Table Productivity Conference.
(21)	Ditto. ..	Mr. M. A. Samad, Assistant Secretary.	22-8-58 to 8-2-59	Training under International Labour Organisation Programme.
(22)	Ditto. ..	Mr. Khalilur Rahman, Labour Officer.	1-3-59 to 5-8-59	Training in Labour Administration under the Colombo Plan.
(23)	Ditto, ..	Mr. M. A. Majid, Superintendent of Industries.	23-10-57 to 6-5-58	Training in Small Cottage Industries.
(24)	Agriculture Department	Mr. Muhammad Atiqullah, Deputy Conservator of Forests.	6-12-57 to 31-7-58	Training in Timber under International Co-operation Administration Programme.
(25)	Ditto. ..	Mr. K. M. Rahman, Lecturer, Veterinary College.	28-12-57 to 7-2-59	Training in Animal Husbandry under International Co-operation Administration Programme.
(26)	Ditto. ..	Mr. Abdul Haq, Assistant Economic Botanist.	25-2-58 to 1-3-59	Training in the field of Agronomy under International Co-operation Administration Programme.

Places visited.	Pay and allowances.	Travelling allowances.	Subsistance allowance, entertainment allowance and contingencies.	Total.
6	7	8	9	10
	Rs.	Rs.	Rs.	Rs.
United States of America	225	..	..	225
Ditto.	250	..	..	250
Netherlands	1,500	..	8,484	9,984
Ditto.	1,500	..	8,484	9,984
Ditto.	1,500	..	8,484	9,984
Ditto.	1,500	..	8,484	9,984
Japan.	373	..	..	373
United Kingdom	..	..	..	..
Ditto.	315	..	..	315
Netherlands	289	..	..	289
United States of America	2,125	..	..	2,125
Ditto.	..	..	200	200
Ditto.	..	..	257	257

Serial No.	Name of the Department sponsoring the deputation/delegation.	Name and designation of the officer sent abroad.	Period of absence.	Nature of duties.
1	2	3	4	5
(27)	Agriculture Department.	Mr. Serajul Haq, Deputy Director.	29-12-57 to 12-2-59	Training in extension under International Co-operation Administration Programme.
(28)	Ditto. ..	Mr. A. S. M. Nurul Islam, Assistant Director.	10-8-57 to 18-8-58	Ditto. ..
(29)	Ditto. ..	Mr. A. B. Khan, Agronomist.	24-9-57 to 23-9-60	Training in Plant Nutrition under the Colombo Plan.
(30)	Ditto. ..	Dr. M. O. Ghani, Agricultural Development Commissioner.	1-9-58 to 20-9-58	To participate in the 2nd International Conference on the peaceful uses of Atomic and Nuclear Energy.
(31)	Ditto. ..	Mr. Md. Mustafa Ali, Deputy Director.	9-8-58 to 8-8-59	Training in Agricultural Extension under the International Co-operation Administration Programme.
(32)	Ditto. ..	Mr. Mansur Ahmad Sarker, Assistant Director.	14-8-58 to 14-8-59	Ditto. .. ..
(33)	Ditto. ..	Mr. A. Q. Faruque, Assistant Director.	19-3-58 to 31-7-59	Training in the field of operation of Tractors and their implements under the Colombo Plan.
(34)	Ditto. ..	Mr. A. Hashem, Assistant Director.	25-12-57 to 15-2-59	Training in the field of Plant Protection under the International Co-operation Administration Programme.
(35)	Ditto. ..	Mr. Saiful Haq, Seed Certification Officer.	19-9-58 to 31-5-60	Training in Soil Survey under the Colombo Plan.
(36)	Planning and Development Department.	Mr. A. M. Muzammel Hossain, Development Officer.	1-2-58 to 4-7-58	Training in Development work under the International Co-operation Administration Programme.
(37)	Ditto. ..	Mr. Asaduzzaman, Assistant Statistician.	1-4-58 to 29-11-58	Training in the field of Vital Statistics under the International Co-operation Administration Programme.
(38)	Ditto. ..	Mr. Ramjan Ali Khan Majlish, Intelligence Officer.	1-4-58 to 29-11-58	Training in the Publication Planning under the International Co-operation Administration Programme.

Places visited.	Pay and allowances.	Travelling allowances.	Subsistance allowance, entertainment allowance and contingencies.	Total.
6	7	8	9	10
	Rs.	Rs.	Rs.	Rs.
United States of America	..	..	414	414
Ditto.	1,080	..	57	1,137
United Kingdom	2,325	..	..	2,325
Switzerland and United Kingdom ..	933	..	..	933
United States of America	.	..	210	210
Ditto.	..	..	210	210
Canada	1,875	..	238	2,113
United States of America	..	..	229	229
Canada	..	..	4,040	4,040
United States of America	300	..	..	300
Ditto.	797	..	..	797
Ditto.	2,390	..	..	2,390

Serial No.	Name of the Department sponsoring the deputation/delegation.	Name and designation of the officer sent abroad.	Period of absence.	Nature of duties.
1	2	3	4	5
(39)	Works, Housing and Settlement Department.	Mr. A. M. Md. Gholam Kibria, Assistant Engineer.	1-10-58 to 31-1-59	Training in the subject of Coastal and Tidal Planning.
(40)	Ditto. ..	Mr. A. K. M. Shamsuddin, Assistant Engineer.	10-10-58 to 5-8-59	Training in management and operation of Karnafuli Power Plant.
(41)	Health and Local Self-Government (Public Health) Department.	Dr. Shiekh Abdus Shakur, Radiologist.	22-1-58 to 5-1-59	Training in Radiology under International Co-operation Administration Programme.
(42)	Education Department	Mr. Sayedur Rahman, Orphanage Officer.	1-10-57 to 30-6-58	Deputation for higher Training in Education.

Places visited.	Pay and allowances.	Travelling allowances.	Subsistance allowance, entertainment allowance and contingencies.	Total.
6	7	8	9	10
	Rs.	Rs.	Rs.	Rs.
Netherlands	1,700	..	..	1,700
United States of America	1,856	..	..	1,856
Ditto.		..	1,368	1,368
United Kingdom	1,360	..	..	1,360

POINTS OUTSTANDING FROM PREVIOUS REPORTS.

22. *Disposal of unfinalised cases of financial irregularities, etc., mentioned in Annexures.*—Out of 179 cases of financial irregularities involving a total amount of Rs. 1,89,82,863, which were shown unfinalised in the Annexures of the Appropriation Accounts for the years 1952-53 to 1957-58, seventeen cases (Serial Nos. 6, 7, 8, 12, 14, 18, 24, 29, 34, and 35 of 1952-53, Nos. 4, 8 and 37 of 1953-54 and Nos. 1, 3, 4 and 23 of 1954-55) involving an amount of Rs. 2,05,369 have been finalised. A summarised position of the cases which have not been finalised is given below:—

Year.	Number of cases of financial irregularities.	Amount involved.
1	2	3
		Rs.
1947-48	1	5,000
1948-49	4	73,442
1949-50 ..	3	24,091
1950-51	3	95,970
1951-52	13	30,35,022
1952-53	4	3,28,461
1953-54	41	66,72,958
1954-55	33	43,44,231
1955-56 ..	33	29,65,009
1956-57	14	8,77,026
1957-58	13	3,56,284
Total ..	162	1,87,77,494

23. *Disposal of Inspection Reports and Audit Notes.*—Important financial irregularities and defects in procedure in the maintenance of initial accounts discovered during Local Audit/Inspection or Central Audit are communicated to theControlling Officers through Inspection Reports and Audit Notes for necessary action. The number of Inspection Reports and Audit Notes outstanding on the 30th June, 1959 was 2,050. The names of the important defaulting departments along with the number of Inspection/Audit Notes outstanding against each are given below:—

Name of Department.	1947-48.	1948-49.	1949-50.	1950-51.	1951-52.	1952-53.	1953-54.	1954-55.	1955-56.	1956-57.	1957-58.	1958-59.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1. Department of Works, Housing and Settlement—Inspection Reports on Communication and Buildings, Public Health, Water and Power Division.	..	..	..	..	..	4	3	2	1	..	22	14	46
2. Department of Health and Local Government—Inspection Reports—Initial Accounts of Offices and Organisations (Medical).	1	2	..	4	1	4	6	6	11	17	34	30	116
3. Department of Commerce, Labour and Industries—Inspection Reports—Offices and Work Houses, Industrial and Technical Training Institutes.	2	4	6	9	5	..	2	..	4	19	3	7	61
4. Department of Revenue—Inspection Reports —													
(*i*) Initial Accounts of Government Acquired Estates.	..	..	..	..	..	..	..	..	13	2	8	2	25
(*ii*) Do. of Excise	..	..	..	..	..	..	..	..	..	5	7	9	21

Name of Department.	1947-48.	1948-49.	1949-50.	1950-51.	1951-52.	1952-53.	1953-54.	1954-55.	1955-56.	1956-57.	1957-58.	1958-59.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
5. Department of Home—Inspection Reports—													
(*i*) Initial Accounts of Police Grain Shops ..	2	2	..	8	9	6	3	10	15	18	12	17	102
(*ii*) Do. Do. Government Grain Shops ..	5	11	22	5	3	..	..	..	..	..	..	..	46
(*iii*) Do. Do. Ansar Organisations ..	..	..	..	5	5	1	..	..	..	13	..	2	26
(*iv*) Do. Do. of Police Offices	..	..	..	..	1	3	4	..	6	1	2	17	34
(*v*) Do. Do. of Collectorates and Nazarats ..	2	5	1	4	3	3	4	2	5	5	22	27	83
(*vi*) Do. Do. of Relief Branches of Collectorates including Orphanages.	..	..	..	11	14	10	23	20	15	50	51	49	243
(*vii*) Initial Accounts of Land Acquisition Branches of Collectorates.	1	3	..	..	..	2	2	..	4	8	15	13	48
6. Department of Food—Inspection Reports—Initial Accounts of Offices and Organisations.	4	35	44	107	81	88	79	108	79	28	66	61	780
7. Department of Agriculture—Inspection Reports—													
(*i*) Initial Accounts of Offices and organisations (Agriculture).	4	5	3	4	10	9	3	6	16	20	24	25	129
(*ii*) Do. Do. (Forest)..	..	..	1	3	3	..	1	4	2	8	4	8	34
(*iii*) Do. Do. (Fisheries)	..	..	..	..	4		1	..	7	13	4	8	37
(*iv*) Do. Do. (Jute Prices)	..	..	..	1	..	..	4	2	1	18	..	1	27
(*v*) Do. Do. (Co-operative)	..	..	..	..	..	..	..	..		3	9	2	14

8. Department of Education—Inspection Reports—Initial Accounts of Offices and Organisations.	..	1	1	2	4	5	..	1	14	16	8	33	85
9. Department of Judicial and Registration—Inspection Reports—Initial Accounts of Offices and Organisations—													
(*i*) Judicial	..	..	..	..	..	..	..	..	..	..	..	10	10
(*ii*) Do. Do.(Registration)	..	..	..	..	..	..	..	3	4	7	..	2	16
Total	21	68	78	163	143	135	135	164	197	251	291	337	198

24. Disposal of Appropriation Accounts—The Appropriation Accounts for the years 1947-48 (post-'ndependence), 1948-49, 1949-50, 1950-51, 1951-52 and 1952-53 and the Audit Reports thereon were laid before the Provincial Assembly. The Accounts for the year 1953-54 and the Audit Report thereon were submitted to the Governor for presentation to the Asssembly but before that could be done, the Assembly was dissolved by the President's proclamation of the 7th October, 1958. The Accounts for the years 1954-55, 1955-56, 1956-57 and 1957-58 and the Audit Reports thereon have also since been submitted to the Governor. All these Accounts are, however, outstanding for consideration by the Public Accounts Committee. An Ad-hoq Committee was announced by the Governor on the 14th September, 1959. The first meeting of the Committee was held on the 14th January, 1960. The Secretary of the Committee placed before the members the Accounts for the years 1947-48 to 1953-54. After a general discussion on the irregularities mentioned in those Accounts it was decided that the Heads of Departments concerned might be summoned to appear before the Committee in the next meeting. Subsequent meetings were held on the 22nd November, 1960 and 10th March, 1961. The Accounts for the years 1954-55 and 1955-56 were placed before the Committee and a Sub-Committee was formed by the Government for a detailed examination of the Appropriation Accounts upto the year 1955-56. The Sub-Committee had met in a series of meetings and submitted a report which was discussed and accepted in to to in the meeting of the Ad-hoc Public Accounts Committee held on the 20th May, 1961. The deliberations of the Committee on the Appropriation Accounts for and upto the year 1955-56 have not yet been completed and a final report submitted to the Government. The next meeting will be held after the Sub-Committee have examined during the period from the 7th August, 1961 to the 25th August, 1961 the Appropriation Accounts for the years 1956-57 and 1957-58 as also the progress made by the departments towards the finalisation of the Audit objections incorporated in the Appropriation Accounts for and upto the year 1955-56.

The excesses over the authorised/voted grants and charged appropriations brought to notice in the Audit Reports upto the year 1955-56 have since been recommended by the Public Accounts Committee for regularisation by the promulgation of an Ordinance. The Ordinance is, however, still awaited.

Dacca;

The 30th September, 1961.

N. A. JAFAREY,
Accountant General,
East Pakistan.

Countersigned.

Karachi,

The 14th October, 1961.

M. FAZL-I-HAQ,
For *Comptroller and Auditor-*
General of Pakistan.

PART II.

Appropriation Accounts of sums expended in the year ended 30th June, 1959 compared with the several sums specified in the Annual Financial Statements enacted under Articles 99, 102 and 193 of the Constitution.

Note 1.—(*a*) Charged items in the Accounts are shown in italics.

(*b*) In the Accounts—

"*O*" Stands for the original grant or appropriation.

"*S*" Stands for the Supplementary grant or appropriation.

"*R*" Stands for such residual modifications in the grant or appropriation as may be sanctioned by a competent authority (*i.e.*, reappropriations, withdrawals or surrenders).

(*c*) The figures shown in the second column of the accounts against all Departments are the figures as they stand after all modifications including withdrawals or surrenders. But the figures shown in the same column against "Totals" represent merely the totals of the original and supplementary grants or appropriations, unaffected by withdrawals or surrenders. In order to neutralise the effect of reductions made in the charged or voted provisions under different sub-heads on account of withdrawals or surrenders a sub-head "Surrenders or withdrawals within grant or appropriation" is opened, where necessary, as the last sub-head in the accounts. To distinguish this sub-head from ordinary sub-heads, no letter is prefixed to it.

Note 2.—Expenditure in England and Exchange—

Expenditure in England consists of disbursements made on behalf of Provincial Government by the High Commissioner for Pakistan in the United Kingdom mainly on account of overseas pay, leave salaries and pensions of the officers of East Pakistan Government and on purchase of stores. It is shown in the same Grant or Appropriation in which the corresponding expenditure in Pakistan is included.

Sterling transactions in England have been converted into Pakistan Currency for incorporation in the general accounts at the conventional rate of 1s. 6d. per rupee and the difference between this amount and the amount calculated at the average rate of exchange has been adjusted as "Loss or gain by exchange" under the head "XLVI/57.—Miscellaneous" or the major head concerned in the Capital section of accounts and the Commercial Departments.

Note 3.—The main object of the note under a Department is to explain divergencies between the final figure in column 2 and the actual expenditure in column 3 the difference between which appears in column 4.

No explanation is given where the saving is less than Rs.100 and no explanation is ordinarily furnished:—

If the saving is less than	500	and is also less than	20	per cent. of the final appropriation.
" "	1,000	" "	10	"
" "	5,000	" "	5	"
" "	10,000	" "	3	"
Other cases ..	..	.. ..	2	per cent.
If the excess is less than	500	and is also less than	5	per cent. of the final appropriation.
" "	1,000	" "	2	"
Other cases ..	..	.. ..	1	per cent.

GRAND SUMMARY OF APPROPRIATION ACCOUNTS BY GRANTS AND APPROPRIATIONS AND THE RECOVERIES THEREUNDER.

Page. No.	and name of Grant or Appropriation.	Grant or Appropriation.	Expenditure.	Expenditure compared with Grant or Appropriation. Less than granted.	More than granted.	Estimated Recovery.	Actual Recovery.	More + Less — (Columns 7 and 8).
1	2	3	4	5	6	7	8	9
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
46	1. Taxes on Income other than Corporation Tax.	6,50,000	6,43,058	6,942	..	..	..	..
47	2. Salt	82,000	52,199	29,801	..	..	..	..
48	Nil Opium	..	3,002	..	3,002	..	..	..
49	3. Land Revenue	7,50,84,000	5,03,63,202	2,47,20,798	..	72,000	76,894	+4,894
51	4. Provincial Excise ..	25,36,000	22,60,701	2,75,299	..	..	..	..
53	5. Stamp	12,36,000	12,69,621	..	33,621	..	..	..
54	6. Forest	1,27,04,000	90,51,257	36,52,743	..	33,67,000	48,45,061	+14,78,061
56	7. Registration	46,83,000	48,40,624	..	1,57,624	..	..	..
57	8. Other Taxes and Duties ..	59,000	56,088	2,912	..	..	..	..
58	9. Interest on Works for which Capital Accounts are kept—							
	Charged	*13,31,000*	*1,23,88,634*	..	*1,10,57,634*	..	..	..
59	10. Irrigation	17,27,64,000	10,71,60,739	6,56,03,261	..	1,00,55,000	65,29,860	—35,25,140
117	11. Interest on Ordinary Debt—							
	Charged	*7,47,59,000*	*7,45,22,529*	*2,36,471*	..	*35,54,000*	*1,41,12,371*	*+1,05,58,371*
118	12. Appropriation for Reduction or Avoidance of Debt—							
	Charged	*4,76,58,000*	*3,26,43,000*	*1,50,15,000*	..	..	..	..

119	13.	General Administration—General Administration—							
		Charged	*14,18,000*	*14,39,139*	..	*21,139*	..	..	..
		Authorised/Voted	3,10,56,000	3,08,51,711	2,04,289	..	20,14,000	14,24,891	—5,89,109
123	14.	General Administration—Debt Conciliation.	24,000	20,569	3,431	..	..	..	..
124	15.	Administration of Justice—							
		Charged	*17,28,000*	*17,20,159*	*7,841*	..	..	..	..
		Authorised/Voted	92,94,000	95,16,598	..	2,22,598	..	..	..
126	16.	Jails and Convict Settlement	1,16,06,000	1,20,67,178	..	4,61,178	15,02,000	14,32,309	—69,691
127	17.	Police	8,73,22,000	8,79,96,826	..	6,74,826	1,92,51,000	1,34,52,136	—57,98,864
129	18.	Ports and Pilotage ..	1,28,24,000	21,22,966	1,07,01,034	..	9,43,000	4,51,723	—4,91,277
131	19.	Scientific Departments ..	64,000	11,906	52,094	..	..	..	..
132	20.	Charges on account of Education—							
		Charged	*12,50,000*	*12,50,000*	..	..	..	..	..
		Authorised/Voted	3,29,81,000	3,31,87,052	..	2,06,052	..	..	..
135	21.	Medical	1,22,57,000	1,29,92,925	..	7,35,925	..	..	..
136	22.	Public Health	1,56,01,000	82,66,865	73,34,135	..	50,000	53,394	+3,394
139	23.	Charges on account of Agriculture.	3,93,56,000	2,71,01,522	1,22,54,478	..	1,11,36,000	39,74,888	—71,61,112
141	24.	Charges on account of Veterinary.	1,17,63,000	64,13,226	53,49,774	..	23,72,000	3,11,328	—20,60,672
143	25.	Charges on account of Co-operative Credit.	34,04,000	35,35,158	..	1,31,158	..	..	..
147	26.	Industries—Industries ..	2,40,12,000	55,83,375	1,84,28,625	..	..	..	..
148	27.	Industries—Cottage Industries..	10,99,000	7,78,626	3,20,374	..	..	..	..

GRAND SUMMARY OF APPROPRIATION ACCOUNTS BY GRANTS AND APPROPRIATIONS AND THE RECOVERIES THEREUNDER—*concld.*

Page. No.	and name of Grant or Appropriation.	Grant or Appropriation.	Expenditure.	Expenditure compared with Grant or Appropriation.		Estimated Recovery.	Actual Recovery.	More + Less — (Columns 7 and 8).
				Less than granted.	More than granted.			
1	2	3	4	5	6	7	8	9
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
149	28. Industries—Fisheries ..	54,24,000	16,14,397	38,09,603	..	2,73,000	67,000	—2,06,000
151	29. Miscellaneous Departments	63,39,000	59,37,736	4,01,264	..	..	..	..
152	30. Civil Works—							
	Charged	*2,66,000*	*3,08,642*	..	*42,642*	..	..	..
	Authorised/Voted	10,36,17,000	7,53,39,914	2,82,77,086	..	1,04,42,000	28,78,019	—75,63,981
192	Nil Interest on Capital Outlay on Electricity Scheme.	..	4,000	..	4,000	..	..	..
193	31. Electricity Schemes ..	6,63,85,000	3,41,41,589	3,22,43,411	..	..	..	..
203	32. Famine	1,24,85,000	1,40,80,961	..	15,95,961	1,00,000	1,33,014	+33,014
206	33. Superannuation Allowances and Pensions, etc.—							
	Charged	*1,54,000*	*3,55,186*	..	*2,01,186*	..	..	..
	Authorised/Voted ..	1,08,40,000	1,04,89,106	3,50,894	..	1,20,000	1,20,000	..
209	34. Charges on account of Stationery and Printing.	59,27,000	59,65,924	..	38,924	..	..	..
210	35. Miscellaneous—							
	Charged	*24,65,000*	*32,45,749*	..	*7,80,749*	..	..	..
	Authorised/Voted ..	1,86,34,000	69,89,122	1,16,44,878	..	5,70,000	..	—5,70,000
214	36. Extraordinary Charges ..	7,96,000	7,90,273	5,727	..	1,89,000	1,75,924	—13,076

216	37. Development Programme ..	11,03,78,000	6,82,03,825	4,21,74,175	..	23,22,000	..	—23,22,000
219	38. Town Development Schemes	4,49,85,000	1,66,84,548	2,83,00,452	..	10,00,000	67,75,582	+57,75,582
227	39. Provincial Schemes of State Trading—							
	Charged	*29,56,000*	*24,11,717*	*5,44,283*		..	..	..
	Authorised/Voted ..	66,81,34,000	68,03,36,905	..	1,22,02,905	47,09,41,000	72,25,39,937	+25,15,98,937
230	39A, Provincial Miscellaneous Investments	50,00,000	1,01,00,000	..	51,00,000	..	..	..
231	40. Public Debt—							
	Charged	*9,06,26,000*	*17,73,14,494*	..	*8,66,88,494*	..	..	..
	Authorised/Voted ..	4,50,00,000	..	4,50,00,000	..	..	..	..
232	41. Interest Free Advances ..	78,000	..	78,000	..	..	..	..
233	42. Loans and Advances bearing Interest	4,61,44,000	4,34,38,631	27,05,369	..	..	..	..
	Total—							
	Charged	*22,46,11,000*	*32,26,17,743*	*7,89,101*	*9,87,95,844*	*35,54,000*	*1,41,12,371*	*+1,05,58,371*
	Authorised/Voted ..	1,71,26,27,000	1,39,02,59,925	34,39,30,849	2,15,63,774	53,67,19,000	76,52,41,960	+22,85,22,960
	Grand Total ..	1,93,72,38,000	1,71,28,77,668	34,47,19,950	12,03,59,618	54,02,73,000	77,93,54,331	+23,90,81,331

Amount of excess to be covered by excess grants or appropriations— Rs.

Charged (*See* paragraph 9 of the Report) *9,87,95,844*

Authorised/Voted (*See* paragraph 8 of the Report) 2,15,63,774

AUDIT CERTIFICATE.

The Account above has been examined under my direction in accordance with the provisions of the Pakistan (Audit and Accounts) Order, 1952 read with Article 4 (*1*) of the Laws (Continuance in Force) Order, 1958. I am assured that my Officers have obtained all the information and explanations that they have required and according to the best of my information I certify that the account above is correct subject to the observations in the report.

Karachi;
The 14th, October 1961.

C[illegible] ... 1.

M. FAZL-I-HAQ,
For *Comptroller and Auditor-General of Pakistan.*

 Grant No.1.—Taxes on Income other than Corporation Tax (All Authorised/Voted).

See also the Audit Report.

Major Head.		Final Grant or Appropriation.	Actual Expenditure.	More+ Less—.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "4.—Taxes on Income other than Corporation Tax".				
Finance Department—				
O.	5,77,900	6,49,900	6,43,058	—6,842
S.	72,000			
For rounding		100	..	—100
Total Grant No. 1—Taxes on Income, etc..		6,50,000	6,43,058	—6,942

REVIEW.

The original grant of Rs.5,78,000 was augmented by a supplementary grant of Rs.72,000 sanctioned on the 30th June, 1959 to meet the increased expenditure for entertainment of additional staff for the newly opened Range Offices.

2. The saving of Rs.6,942 works out to 1·07 per cent. of the grant as compared with 8·4 per cent. in the previous year.

Grant No. 2.—Salt (All Authorised/Voted).

See also the Audit Report.

Major Head.		Final Grant or Appropriation.	Actual Expenditure.	More + Less—.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "5.—Salt".				
Salt Department—				
O	81,700	55,891	52,199	—3,692
R	—25,809			

Col.4.—Mainly due to non-adjustment of travelling allowance bills for want of Government sanction (Rs.2,300) and non-payment of the cost of furniture for want of party's bill (Rs.963). The saving was not surrendered through omission.

For rounding—				
O	300	..	..	..
R	—300			
Surrenders or withdrawals within grant or appropriation—				
R		26,109	..	—26,109
Total Grant No. 2.—Salt		82,000	52,199	—29,801

Review.

The saving of Rs. 29,801 works out to 36·3 per cent. of the grant as compared with 43·2 per cent. in the previous year. A sum of Rs. 26,109 was, however, surrendered, reducing the saving to 6·6 per cent. of the modified grant as compared with 0·3 per cent. in the preceding year.

Grant No. Nil—Opium

See also the Audit Report.

Major Head.	Final Grant or Appropriation.	Actual Expenditure.	More+ Less–.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "6.—Opium."			
Finance and Revenue Department ..	..	3,002	+3,002
Total Grant No. Nil—Opium ..	..	3,002	+3,002

REVIEW.

The excess of Rs. 3,002 works out to 100·0 per cent. There was no expenditure in the previous year.

2. This head presents an instance of expenditure incurred in absence of budget provision.

See also the Audit Report.

Major Head.	Final Grant or Appropriation.	Actual Expenditure.	More+ Less—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "7.—Land Revenue".			
Revenue Department—			
O. .. .. .. 7,50,83,520 / R. .. .. —2,50,37,223	5,00,46,297	5,03,63,202	+3,16,905
For rounding	480	..	—480
Surrenders or withdrawals within grant or appropriation—			
R. 2,50,37,223	2,50,37,223	..	—2,50,37,223
Total Grant No. 3.—Land Revenue ..	7,50,84,000	5,03,63,202	—2,47,20,798

The above Appropriation Accounts do not include the following recoveries which have been adjusted in the accounts in reduction of expenditure:—

Nature of Recovery.	Estimated Recovery (Revised).	Actual Recovery.	More+ Less—.
1	2	3	4
	Rs.	Rs.	Rs.
Recoveries from other Governments, Departments, etc ..	72,000	76,894	+4,894

Col. 4.—Mainly due to larger recoveries on account of increased supply of maps to other Departments.

REVIEW.

The saving of Rs. 2,47,20,798 works out to 32·9 per cent. of the grant as compared with 31·6 per cent. in the previous year. A sum of Rs.2,50,37,223 was, however, surrendered converting the saving into an excess of 0·6 per cent. of the modified grant as against the saving of 3·2 per cent. in the preceding year.

2. The figures of actuals relating to the sub-head G-Expenditure incurred for acquisition and management of properties acquired under East Bengal Act XXVIII of 1951 have not been accepted by the Controlling Officers.

3. A sum of Rs.40,700 representing grants-in-aid to a District Primary Education fund was drawn twice and paid by transfer credit to the Fund once by the Chief Executive Officer of the Fund on receipt of Government sanction and again by the Revenue Deputy Collector on receipt of a Rediogram which was a mere allotment order from the Board of Revenue. The irregularity was rendered possible due to non-observance by the Revenue Deputy Collector and the Treasury Officer of the provisions of the relevant rules. The amount was, however, refunded subsequently.

4. The net receipts and the net expenditure under the head "Land Revenue" in recent years are given below:—

Year.	Receipts. (In thousands of rupees.)	Expenditure. (In thousands of rupees.)	Percentage of Expenditure to Receipts.
1	2	3	4
1955-56	5,08,31	2,19,78	43·23
1956-57	5,15,48	3,59,91	69·82
1957-58	6,75,46	3,42,49	50·70
1958-59	13,05,01	5,02,86	38·53

See also the Audit Report.

Major Head.		Final Grant or Appropriation.	Actual Expenditure.	More+ Less—.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "8.—Provincial Excise".				
Finance and Revenue Department—				
O.	25,35,950	23,47,994	22,60,701	—87,293
R.	—1,87,956			

Col. 4.—Due to non-receipt of indented quantity of opium from India (Rs.1,06,784); partly set off by larger expenditure on account of payment of arrears as a result of modification of pay scales (Rs.16,980) and officiating appointments against leave vacancy (Rs.2,511). The saving was not accepted by Government due to late surrender by the Department.

For rounding		50	..	—50
Surrenders or withdrawals within grant or appropriation—				
R.	1,87,956	1,87,956	..	—1,87,956
Total Grant No. 4—Provincial Excise ..		25,36,000	22,60,701	—2,75,299

REVIEW.

The saving of Rs.2,75,299 works out to 10·9 per cent. of the grant as compared with 16·1 per cent. in the previous year. A sum of Rs.1,87,956 was however, surrendered reducing the saving to 3·7 per cent. of the modified grant as against the excess of 14·2 per cent. in the preceding year.

2. The grant presents an instance of omission to surrender the anticipated savings.

3. The net receipts and the net expenditure under the head "Provincial Excise" in recent years are given below :—

(In thousands of rupees.)

Year.	Receipts.	Expenditure.	Percentage of Expenditure to Receipts.
1	2	3	4
1955-56	2,33,43	11,67	5·00
1956-57	91,13	16,81	18·45
1957-58	1,00,84	18,14	17·99
1958-59	1,33,26	22,61	16·96

4. The Stock Account of Excise Opium held in Government Treasuries for the year 1958-59 is appended.

Stock Accounts of Excise Opium held in Government Treasuries in East Pakistan during the year 1958-59.

	Md.	sr.	ch.	Tola.	Gr.
Opening balance on 1st April, 1958	12	22	8	0	0
Receipts during the year from Ghazipur (India) ..	74	28	0	0	0
Total ..	87	10	8	0	0
Disposals during the year	74	28	8	0	0
Written off due to depreciation, shortage or loss ..	..		..		..
Closing balance on 30th June, 1959	12	22	0	0	0

Note:—The closing balance of 12 mds. 22 seers of opium agreed with the stock on the 30th June, 1959. The cost price was fixed at Rs. 99 and issue price at Rs. 676 from 1st April, 1958 per seer in the Municipal areas of Dacca, Narayanganj, Chandpur, Chittagong and Khulna and at Rs. 641 from 1st April, 1958 per seer in other areas. The value of the closing stock of opium as on 30th June, 1959 works out to Rs. 49,698 at the cost price of Rs. 99 per seer.

Certified that the closing balance of the account is correct as per statements received from the districts.

Dacca,
The 3rd October,
1959.

SK. ABDUL KARIM,
Accountant.

M. A. CHOWDHURY,
For *Commissioner of Excise, East Pakistan.*

AUDIT COMMENTS.

The Stock Accounts at Treasuries were test-audited and the closing balance as shown in the Accounts above agreed with the Consolidated Accounts maintained in the Audit Office.

See also the Audit Report.

Major Head.		Final Grant or Appropriation.	Actual Expenditure.	More+ Less—.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "9.—Stamps".				
Revenue Department—				
O.	12,36,000	10,24,960	12,69,621	+2,44,661
R.	—2,11,040			

Col. 4.—Due to adjustment of manufacturing cost of non-postal stamps supplied to the Assistant Controller of Stamps, Dacca during the period from 1st April, 1959 to 30th June, 1959 (Rs.1,51,824); larger payment of discounts to stamp vendors for increased sale of Judicial and Non-Judicial Stamps (Rs.86,095) and adjustment of larger Railway freight on account of increased supply of Stamps (Rs.6,742). The excess was not regularised partly due to omission and partly due to adjustment of manufacturing cost of non-postal Stamps after the close of the financial year.

Surrenders or withdrawals within grant or appropriation— R.	2,11,040	2,11,040	..	—2,11,040
Total Grant No. 5.—Stamps ..		12,36,000	12,69,621	+33,621

REVIEW

The excess of Rs.33,621 works out to 2·7 per cent. of the grant as against the saving of 20·0 per cent. in the preceding year. A sum of Rs.2,11,040 was, however, surrendered increasing the excess to 23·9 per cent. of the modified grant.

2. The grant presents an instance of injudicious surrender causing excess over allotment.

3. The net receipts and the net expenditure under the head "Stamps" in recent years are given below :—

(*In thousands of rupees.*)

Years.	Receipts.	Expenditure.	Percentage of Expenditure to Receipts.
1	2	3	4
1955-56	2,51,38	6,48	2·58
1956-57	2,74,80	7,89	2·87
1957-58	2,76,80	8,27	2·99
1958-59	4,01,81	12,70	3·16

4. The Stores Account of Provincial Stamps for the years 1955-56, 1956-57, 1957-58 and 1958-59 have not been furnished by the Department and could not, therefore, be appended.

Grant No. 6.—Forest (All Authorised/Voted).

See also the Audit Report.

Major Head.	Final Grant or Appropriation.	Actual Expenditure.	More+ Less—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "10.—Forest".			
Agriculture, Co-operation and Relief Department ..	68,58,950	70,16,238	+1,57,288

Col. 4.—Mainly due to inadequate budget provision for pay and allowances of the staff. The reappropriations sanctioned under the head were not accepted in audit as they include reappropriations from and to the *Deduct* heads which are not admissible under Government of East Pakistan letter No. 9953, dated 31st October, 1956.

For rounding	50	..	—50
Total Major Head 10.—Forest ..	68,59,000	70,16,238	+1,57,238
Major Head "65-A.—Capital Outlay on Forests".			
Agriculture, Co-operation and Relief Department—			
O. .. .. .. 58,45,000 R. .. .. .. —40,05,621	18,39,379	20,35,019	+1,95,640

Col. 4.—Explanations have not been furnished by the Controlling Officer.

Surrenders or withdrawals within grant or appropriation— R. 40,05,621	40,05,621	..	—40,05,621
Total Grant No. 6.—Forest ..	1,27,04,000	90,51,257	—36,52,743

The above Appropriation Accounts do not include the following recoveries which are adjusted in the accounts in reduction of expenditure:—

Nature of Recovery.	Estimated Recovery (Revised).	Actual Recovery.	More+ Less—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "10.—Forest".			
Deduct—Amount recoverable from other Governments, Departments, etc.	33,00,000	35,49,443	+2,49,443

Col. 4.—Larger recoveries as a result of increased supply of timber and slipper to the Governments, Departments, Railway, etc., during the year by purchase from trade.

Major Head "65A.—Capital Outlay on Forests".			
Deduct—Receipts and Recoveries on Capital Account ..	67,000	12,88,993	+12,21,993

Col. 4.—Explanation has not been furnished by the Controlling Officer.

Deduct—Transfer from the Deposit Account of grant by Central Government for Grow More Food Campaign.	..	6,625	+6,625

Col. 4.—Explanation has not been furnished by the Controlling Officer.

Total	33,67,000	48,45,061	+14,78,061

REVIEW.

The saving of Rs. 36,52,743 works out to 28·8 per cent. of the grant as compared with 30·7 per cent. in the previous year. A sum of Rs. 40,05,621 was, however, surrendered converting the saving into an excess of 4·0 per cent. of the modified grant as against the saving of 12·06 per cent. in the preceding year.

2. Major head "10.-Forest" is an instance of omission to obtain additional funds to cover the anticipated excesses.

3. Major head "65-A" presents an instance of excessive surrender causing excess over allotment.

4. Acceptance of the figures of actuals under Establishment subordinate to the Major Head "65-A.—Capital outlay on forest" have not been furnished by the Controlling Officers.

5. The net receipts and the net expenditure under the head "Forest" (X.-Forest and 10-Forest) in recent years are given below:—

Year.	(*In thousands of rupees*). Receipts.	Expenditure.	percentage of Expenditure to Receipts.
1	2	3	4
1955-56	90,47	26,66	29·49
1956-57	91,20	25,46	27·92
1957-58	1,17,51	34,90	29·70
1958-59	1,66,18	34,67	20·86

6. The Stores Account of the transactions of the Forest Department for the year 1958-59 has not been furnished by the Department and could not, therefore, be appended.

See also the Audit Report.

Major Head.	Final Grant or Appropriation.	Actual Expenditure.	More+ Less–.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "11.—Registration." Education Department —			
O. .. .. .. 41,52,950 S. 5,30,000	46,82,950	48,40,624	+1,57,674
Col. 4.—Mainly due to payment of bonus and cash allowance of extra-munarries (Rs.1,19,301), arrear increased pay of some Sub-Registrars (Rs.16,405), payment of arrear claims of copyists of Registration offices (Rs.12,184) and larger expenditure in connection with the remittance of registration fees, etc. (Rs.10,262); partly set off by smaller contingent expenditure (Rs.2,096). The excess could not be regulariesd for want of necessary data in time.			
For rounding	50	..	–50
Total Grant No. 7.—Registration	46,83,000	48,40,624	+1,57,624

Review.

The original grant of Rs.41,53,000 was augmented by a supplementary grant of Rs. 5,30,000 sanctioned on the 30th June, 1959 to meet the expenditure for payment of arrear claims of the temporary staff in connection with the copying of registered documents and arrear salary of ex-Inspector General of Registration in the modified scales.

2. The excess of Rs.1,57,624 works out to 3·4 per cent. of the grant as compared with 3·8 per cent. in the previous year.

3. The grant presents an instance of uncovered excess.

4. The net receipts and the net expenditure under the head "Registration" in recent years are given below:—

Year.	(In thousands of rupees). Receipts.	Expenditure.	Percentage of Expenditure to Receipts.
1	2	3	4
1955-56	78,13	31,42	40·20
1956-57	1,02,75	32,55	31·68
1957-58	1,02,09	35,78	35·05
1958-59	1,34,16	48,41	36·08

See also the Audit Report.

Major Head.		Final Grant or Appropriation.	Actual Expenditure.	More+ Less—.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "13.—Other Taxes and Duties".				
Finance and Revenue Department—				
O.	19,425	20,425	21,238	+813
R.	1,000			
Commerce, Labour and Industries Department—				
O.	39,625	38,625	34,850	—3,775
R.	—11,000			

Col. 4.—Mainly due to excess provision made for the payment of special pay etc., to the re-employed Electric Inspector on mis-apprehension. The saving could not be regularised as the surrender made very late in the year was not accepted by Government.

For rounding		—50	..	+50
Total Grant No. 8.—Other Taxes and Duties ..		59,000	56,088	—2,912

REVIEW.

The saving of Rs.2,912 works out to 4·9 per cent. of the grant as compared with 8·0 per cent. in the preceding year.

2. The head presents an instance of omission to surrender the anticipated saving in time.

3. The net receipts and the net expenditure under the head "Other Taxes and Duties" in recent years are given below:—

Year.			(In thousands of rupees). Receipts.	Expenditure.	Percentage of expenditure to receipts.
1			2	3	4
1955-56	..	..	69,83	44	0·63
1956-57	..	..	74,25	45	0·61
1957-58	..	..	96,13	45	0·47
1958-59	..	..	1,93,30	56	0·29

 Appropriation No. 9.—Interest on Works for which Capital Accounts are kept
(*All Charged*).

See also the Audit Report.

Major Head.	Final Grant or Appropriation.	Actual Expenditure.	More+ Less–.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "17.—Interest on Works for which Capital Accounts are kept".			
Finance Department—			
Charged	*13,31,000*	*1,23,88,634*	*+1,10,57,634*
Col. 4.—Explanation not furnished.			
Total Appropriation No. 9.—Interest on Works, etc.	*13,31,000*	*1,23,88,634*	*+1,10,57,634*

Note.—The expenditure under this head represents an adjustment to show the interest liabilities on Irrigation Capital outlay. The corresponding credit is taken under the receipt head "XX.—Interest" in respect of interest on capital outlay incurred before the 1st April, 1937 and under "22.—Interest on Debt and other Obligations" by means of a *deduct* entry in respect of interest on subsequent outlay.

The interest for the year under review was calculated at the rate of 4 per cent. per annum.

Review.

The excess of Rs. 1,10,57,634 works out to 830·4 per cent. of the appropriation as compared with 468·2 per cent. in the previous year.

2. This head reveals an instance of under-estimation and omission to cover the excess by obtaining additional funds.

See also the Audit Report.

Major Head.		Final Grant or Appropriation.	Actual Expenditure.	More+ Less—.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept".				
Deduct—Working Expenses—				
Planning and Development Department—				
O.	28,00,000	26,31,000	40.53,473	+14,22,473
R.	—1,69,000			
Col. 4.—Explanations have not been furnished by the Controlling Officer.				
Major Head "18.—Other Revenue Expenditure financed from Ordinary Revenues".				
Planning and Development Department—				
O.	86,31,500	76,00,100	75,60,181	—39,919
R.	—10,31,400			
For rounding	..	—500	..	+500
Total Major Head "18.—Other Revenue Expenditure, etc.".	..	75,99,600	75,60,181	—39,419
Major Head "68.—Construction of Irrigation, Navigation, Embankment and Drainage Works".				
Planning and Development Department—				
O.	16,13,33,000	13,51,50,700	9,55,47,085	−3,96,03,615
R. ..	—2,61,82,300			
Col. 4.—Explanations have not been furnished by the Controlling Officer.				
Surrenders or withdrawals within grant or appropriation—				
R.	2,73,82,700	2,73,82,700	..	−2,73,82,700
Total Grant No. 10.—Irrigation ..	..	17,27,64,000	10,71,60,739	−6,56,03,261

The above Appropriation Accounts do not include the following recoveries which are adjusted in the accounts in reduction of expenditure:—

Nature of Recovery.	Estimated Recovery (Revised).	Actual Recovery.	More+ Less—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept".			
Deduct—Working Expenses—			
Deduct—Receipts from Dredgers	54,50,000	42,82,394	—11,67,606

Col. 4.—Explanations have not been furnished by the Controlling Officer.

Nature of Recovery.	Estimated Recovery (Revised).	Actual Recovery.	More+ Less–.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "18.—Other Revenue Expenditure financed from Ordinary Revenues".			
Deduct—Establishment Charges	2,77,000	2,71,196	—5,804
Major Head "68.—Construction of Irrigation, Navigation, Embankment and Drainage Works".			
Deduct—Receipts and Recoveries on Capital Account—Karnafuli Project.	2,10,000	1,97,644	—12,356
Col. 4.—Explanations have not been furnished by the Controlling Officer.			
Deduct—Receipts and Recoveries from Centre on account of Grow More Food Schemes.	41,18,000	17,78,626	—23,39,374
Col. 4.—Explanations have not been furnished by the Controlling Officer.			
Total ..	43,28,000	19,76,270	—23,51,730
Total Recoveries ..	1,00,55,000	65,29,860	—35,25,140

REVIEW.

The saving of Rs.6,56,03,261 works out to 38·0 per cent. of the grant as compared with 41·9 per cent. in the previous year. A sum of Rs.2,73,82,700 was, however, surrendered reducing the above saving to 26·3 per cent. of the modified grant as compared with 29·3 per cent. in the preceding year.

2. This grant presents an instance of excessive surrender which added to the excess over the allotments.

3. Major head "68.—Construction of Irrigation, etc." presents an instance of ommission to surrender the savings.

4. Major head "XVII.—Irrigation, etc." presents an instance of omission to cover the excesses.

5. The acceptance of the figures of actuals have not been furnished by the Controlling Officer.

6. *Establishment and Tools and Plant Charges of the Irrigation Department.*—The charges for general establishment and ordinary tools and plant were initially booked in the accounts for the year 1958-59 under the major head "18.—Other Revenue Expenditure financed from Ordinary Revenues" and distributed after the close of the year to the different Irrigation Projects under the Major heads "XVII.—Irrigation, etc.—*Deduct*—Working Expenses", "18.—Other Revenue Expenditure financed from Ordinary Revenues"and "68.—Construction of Irrigation, Navigaion, Embankment and Drainage Works" in proportion to the outlay on works under these heads. This allocation is technically called *pro rata* distribution. No provision for these charges is, however, made in the Budget separately under the different Major heads as the expenditure varies in proportion to the works outlay under the system of *pro rata* distribution and consequently, no effective control is possible. As the provision for these charges should not be distributed throughout the Budget but exhibited separately as sub-heads, provisions for these charges were made in the Budget under the following sub-heads under the Major Head "18.—Other Revenue Expenditure financed from Ordinary Revenues".

Major Heads, etc.

18.—Other Revenue, Expenditure, etc.—

Establishment—

Tools and Plant—

The expenditure shown in the Appropriation Accounts was, however, actually distributed in the accounts under the different major heads as shown in the statement below :—

Major Heads, etc.	Establishment.	Tools and Plant.
	Rs.	Rs.
XVII.—Irrigation, etc.—		
Deduct—Working Expenses	40,225	2,989
18.—Other Revenue Expenditure financed from Ordinary Revenues.	1,85,205	17,538
68.—Construction of Irrigation, etc.	14,13,463	1,33,870
Total ..	16,38,893	1,54,397

7. The gross establishment charges of the Communication, Buildings and Irrigation (Irrigation) Department during the year 1958-59 amounted to Rs. 54·53 lacs (5·453 millions), *i.e.*, 5·86 per cent. of the total works outlay of Rs. 9,29·96 lacs (92·996 millions) against the total works as compared with 7·98 per cent. in the preceding year. A sum of Rs. 2·71 lacs (·271 millions) was recovered during the year under review on account of establishment charges. The net establishment charges consequently amounted to Rs. 51·80 lacs (5·180 millions) and were 6·56 per cent. of the total works outlay.

8. A detailed Statement of Expenditure on Important New Works is appended at Annexure 'A'. The following table shows the original provision, the final appropriation and the actual works expenditure in this grant:—

Major Heads, etc.	Original Appropriation.	Final Appropriation.	Actual Expenditure.	Outlay compared with Original Appropriation More + Less —.	Outlay compared with Modified Appropriation More + Less —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—					
Deduct—Working Expenses.	22,600	60,000	61,070	+38,470	+1,070
18.—Other Revenue Expenditure financed from Ordinary Revenues.	8,87,000	10,50,900	8,84,613	—2,387	—1,66,287
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works.	13,86,64,000	11,63,44,700	8,65,21,646	—5,21,42,354	—2,98,23,054
Total ..	13,95,73,600	11,74,55,600	8,74,67,329	—5,21,06,271	—2,99,88,271

9. The details of transactions under the head "Suspense" for the year are given at Annexure 'B'. The following table shows the figures under the minor heads "Suspense" in this grant—

Major Head.	Actual Expenditure
XVII.—Irrigation, etc.—	Rs.
Deduct—Working Expenses	11,28,329
18.—Other Revenue Expenditure, etc.	3,13,927
68.—Construction of Irrigation, etc.	41,09,553

10. The Stores Account of the Irrigation Department for the year is appended at Annexure 'C'.

ANNEXURE A.

Detailed Statement of Expenditure on Important New Works.

Description of work.	Original Appropriation.	Modified Appropriation.	Actual expenditure.	Outlay compared with Original Appropriation More+ Less−.	Outlay compared with Modified Appropriation More+ Less−.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept.					
Deduct—Working Expenses—					
B.—Navigation, Embankment and Drainage Works—					
II.—Other major works for which specific provisions were made in the Budget.					
Extensions and Improvements—					
(1) Collectively	22,600	60,000	61,070	+38,470	+1,070
Total XVII.—Irrigation, etc.—*Deduct*—Working Expenses ..	22,600	60,000	61,070	+38,470	+1,070
18.—Other Revenue Expenditure financed from Ordinary Revenues—					
B.—Navigation, Embankment and Drainage Works—					
I.—Major works above Rs. 1 lac for which specific provisions were made in the Budget—					
(2) Protection of Khulna town from Jail compound to Kalibari Ghat from the erosion of the river Bhairab	96,000	64,000	63,432	−32,568	−568

Col. 5.—Explanation not furnished. Estimate Rs. 1,14,077; expenditure to end of 1958-59 Rs. 2,35,319; excess Rs. 1,21,242; in progress.

(3) Construction of Buildings for Hydraulic Research Laboratory, Dacca	26,000	74,000	80,098	+54,098	+6,098

Cols. 5 and 6.—Explanations not furnished. Estimate Rs. 1,36,000; expenditure to end of 1958-59 Rs. 2,49,328; excess Rs. 1,13,328 ; in progress.

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appro-priation.	Modified appro-priation.	Expenditure.	Outlay compared with Original appro-priation More+ Less—.	Outlay compared with Modified appro-priation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
18.—Other Revenue Expenditure financed from Ordinary Revenues—*contd.*					
B.—Navigation, Embankment and Drainage Works—*contd.*					
I.—Major works above Rs. 1 lac for which specific provisions were made in the Budget—*contd.*					
(4) Construction of brick mattress along left bank slopes of the Ganges at Nawabganj, Rajshahi.	3,20,000	3,00,000	2,73,021	—28,979	—26,979

Cols. 5 and 6.—Non-payment of contractors liabilities. Estimate Rs.3,91,000; expenditure to end of 1958-59 Rs.4,00,805; excess Rs.9,805; in progress.

(5) Improvement of Naleya River, Rangpur.	64,000	64,000	91,236	+27,236	+27,236

Cols. 5 and 6.—Explanations not furnished. Estimate Rs.5,40,025; expenditure to end of 1958-59 Rs.5,11,145; balance Rs.28,880; in progress.

(6) Re-excavation of Bishkhali Khal, Khulna.	30,000	34,000	30,169	+169	—3,831

Col. 6.—Explanation not furnished. Estimate Rs.8,94,535; expenditure to end of 1958-59 Rs.8,86,168; balance Rs.8,367; in progress.

(7) Drainage of Makla and other Beels, Jessore.	28,000	..	..	—28,000	..

Col.5.—Explanations not furnished. Estimate Rs.1,22,000; expenditure to end of 1958-59 *nil*; balance Rs.1,22,000; in progress.

(8) Re-excavation of Kalapani Khal for Drainage of Kalapani and Tanachira Beel, Rangpur.	20,000	12,000	8,196	—11,804	—3,804

Cols. 5 and 6.—Explanations not furnished. Estimate Rs.8,71,713; expenditure to end of 1958-59 Rs.8,10,358; balance Rs.61,355; in progress.

(9) Re-excavation of a khal for drainage of Chakol, Tangorgari and Laksmipur Beels, Rajshahi.	73,000	50,000	41,999	—31,001	—8,001

Cols. 5 and 6.—Same as item (4). Estimate Rs.2,09,595; expenditure to end of 1958-59 Rs.1,62,979; balance Rs.46,616; in progress.

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with Original appropriation More + Less —.	Outlay compared with Modified appropriation More + Less —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
18.—Other Revenue Expenditure financed from Ordinary Revenues—*contd.*					
B.—Navigation, Embankment and Drainage Works—*contd.*					
I.—Major works above Rs. 1 lac for which specific provisions were made in the Budget—*concld.*					
(10) Bhatia Beel drainage scheme, Rajshahi.	48,000	70,000	63,742	+15,742	—6,258

Col.5.—Explanation not furnished. Col.6.—Same as item (4). Estimate Rs.2,58,619; expenditure to end of 1958-59 Rs.3,74,754; excess Rs.1,16,135 in progress.

(11) Re-excavation of Chatra River with side khals, Faridpur.	35,000	..	..	—35,000	..

Col.5.—Explanation not furnished. Estimate Rs.4,04,038; expenditure to end of 1958-59 Rs.3,21,178; balance Rs.82,860; in progress.

(12) Reclamation of land for Boro cultivation in Muktapur Bania Haor, Sylhet.	33,000	..	..	—33,000	..

Col.5.—Explanation not furnished. Estimate Rs.2,27,639; expenditure to end of 1958-59 Rs.1,32,319; balance Rs.95,320; in progress.

(13) Re-excavation of Bijoypur Khal, Tippera.	56,000	..	..	—56,000	..

Col.5.—Explanation not furnished. Estimate Rs.1,44,000; expenditure to end of 1958-59 *nil*; balance Rs.1,44,000; in progress.

II.—Other major works for which specific provisions were made in the Budget—					
(14) Re-excavation of a khal from Laskardi to Monohardi Chawk, Dacca.	6,000	.	..	—6,000	..

Col.5.—Explanation not furnished. Estimate Rs.7,000; expenditure to end of 1958-59 *nil*; balance Rs.7,000; in progress.

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appro-priation.	Modified appro-priation.	Expenditure.	Outlay compared with Original appro-priation More+ Less—.	Outlay compared with Modified appro-priation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
18.—Other Revenue Expenditure financed from Ordinary Revenues—*contd.*					
B.—Navigation, Embankment and Drainage Works—*concld.*					
II.—Other major works for which specific provisions were made in the Budget —*concld.*					
(15) Protection of Thana compound of Sarailkandi, Bogra.	5,000	..	..	—5,000	..

Col.5.—Explanation not furnished. Estimate Rs.16,000; expenditure to end of 1958-59 *nil*, balance Rs.16,000; in progress.

(16) Reclamation and drainage of Mallickpur, Rampur, Nurmohammadpur and other adjoining Beels into the River Jamuna, Dinajpur.	8,000	..	..	—8,000	..

Col. 5.—Explanation not furnished. Estimate Rs.92,316; expenditure to end of 1958-59 Rs.69,053; balance Rs. 23,263; in progress.

(17) Re-excavation of Mogra Paikura Canal, Mymensingh.	20,000	10,000	928	—19,072	—9,072

Cols.5 and 6.—Non-adjustment of land cost. Estimate Rs.89,000; expenditure to end of 1958-59 Rs.61,596; balance Rs.27,404; in progress.

(18) Construction of low earthen bund arround Dhopa Beel, Mymensingh.	8,000	8,000	..	—8,000	—8,000

Cols. 5 and 6.—Same as item (17). Estimate Rs.57,000; expenditure to end of 1958-59 *nil*; balance Rs.57,000; in progress.

(19) Re-excavation of a khal from Bousha Beel to Kotamagra River, Mymensingh.	3,000	2,000	..	—3,000	—2,000

Cols. 5 and 6.—Explanations not furnished. Estimate Rs.70,195; expenditure to end of 1958-59 Rs.20,677; balance Rs.49,518; in progress.

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appro-priation.	Modified appro-priation.	Expenditure.	Outlay compared with Original appro-priation More+ Less—.	Outlay compared with Modified appro-priation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
18.—Other Revenue Expenditure financed from Ordinary Revenues—*concld.*					
B.—Navigation, Embankment and Drainage Works—*concld.*					
III.—Other major works for which specific provisions were not made in the Budget—					
(20) Closing the newly formed channel for protection of Dewanganj bazar, Mymensingh.	..	1.30,000	1,19,322	+1,19,322	—10,678

Col. 5.—Explanation not furnished. Col. 6.—Non-adjustment of Dredging charge. Estimate not sanctioned; expenditure to end of 1958-59 Rs.1,19,322; excess Rs.1,19,322.

(21) Re-excavation of Fatiabasha and Chirolar Khal, Mymensingh.	..	23,000	14,342	+14,342	—8,658

Col. 5.—Explanation not furnished. Col. 6.—Same as item (17).Estimate Rs.30,465; expenditure to end of 1958-59 Rs.19,428; balance Rs.11,037; in progress.

(22) Construction of submerged regulator in Kinoo Sarkar's Jola, Pabna.	..	1,00,000	63,501	+63,501	—36,499

Col. 5.—Explanation not furnished. Col. 6.—Due to failure of contractors, the full allotment could not be utilised. Estimate Rs.1,40,000; expenditure to end of 1958-59 Rs.1,85,218; excess Rs.45,218; in progress.

IV.—Minor Works—					
(23) Collectively ..	26,000	1,09,900	34,627	+8,627	—75,273
Total 18.—Other Revenue Expenditure, etc.	8,87,000	10,50,900	8,84,613	—2,387	—1,66,287

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with Original appropriation More+ Less—.	Outlay compared with Modified appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works.					
A.—Irrigation Works.					
I.—Major works above Rs. 1 lac for which specific provisions were made in the Budget—					
(24) Karnafuli Project ..	6,12,98,000	6,12,98,000	3,35,42,201	--2,77,55,799	--2,77,55,799

Cols. 5 and 6.—Explanations not furnished. Estimate Rs.18,28,00,000 ; expenditure to end of 1958-59 Rs.12,01,61,145; balance Rs.6,26,38,855; in progress.

(25) Ganges-Kabadak Project (Survey).	24,41,000	14,35,000	9,42,095	—14,98,905	—4,92,905

Cols. 5 and 6.—Explanations not furnished. Estimate Rs.54,00,000; expenditure to end of 1958-59 Rs.60,78,681; balance Rs.6,78,681; in progress.

(26) Ganges-Kabadak Project (1st Phase).	3,39,84,000	1,63,43,000	1,44,75,086	—1,95,08,914	—18,67,914

Cols. 5 and 6.—Explanations not furnished. Estimate Rs.1,91,02,500; expenditure to end of 1958-59 Rs.3,36,44,064; excess Rs.1,45,41,564; in progress.

(27) Teesta Project (Main)..	11,40,000	30,65,500	39,16,696	+27,76,696	+8,51,196

Cols. 5 and 6—Explanations not furnished. Estimate Rs.1,95,00,000 expenditure to end of 1958-59 Rs. 46,40,815; balance Rs.1,48,59,185; in progress.

(28) Teesta Sub-Project ..	7,00,000	8,18,000	8,66,702	+1,66,702	+48,702

Cols. 5 and 6.—Explanations not furnished. Estimate Rs.16,36,000; expenditure to end of 1958-59 Rs.24,41,625; excess Rs.8,05,625; in progress.

(29) Teesta (Main Survey)..	5,00,000	10,00,000	2,41,239	—2,58,761	—7,58,761

Cols. 5 and 6.—Explanations not furnished. Estimate *nil* ; expenditure to end of 1958-59 Rs. 2,41,239; excess Rs.2,41,239; in progress.

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appro-priation.	Modified appro-priation.	Expenditure.	Outlay compared with Original appropriation More+ Less—.	Outlay compared with Modified appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—*contd.*					
B.—Navigation, Embankment and Drainage Works—	..	..	..		
I.—Major works above Rs. 1 lac for which specific provisions were made in the Budget—					
(30) Re-excavation of Katakhali Khal and Jubilee Channel, Dacca.	1,00,000	2,000	507	—99,493	—1,493

Cols. 5 and 6.—Explanations not furnished. Estimate Rs. 2,55,352; expenditure to end of 1958-59 Rs. 98,075 ; balance Rs. 1,57,277 ; in progress.

(31) Re-excavation of a khal from Karka Beel to Dasani River, Mymensingh.	56,000	1,600	1,636	—54,364	+36

Col. 5.—Explanation not furnished. Estimate Rs. 1,69,088 ; expenditure to end of 1958-59 Rs. 1,33,994 ; balance Rs. 35,094 ; in progress.

(32) Reclamation of land near Itakhola, Sylhet.	2,07,000	79,700	69,695	—1,37,305	—10,005

Cols. 5 and 6.—Explanations not furnished. Estimate Rs. 4,99,000 ; expenditure to end of 1958-59 Rs. 4,23,394 ; balance Rs. 75,606 ; in progress.

(33) Prevention of floods in Feni Sub-division, Noakhali.	15,40,000	..	..	—15,40,000	..

Col. 5.—Explanations not furnished. Estimate *nil* ; expenditure to end of 1958-59 *nil.*

(34) Improvement of Mahalanagar Beel, Chittagong.	1,15,000	1,900	1,879	—1,13,121	—21

Col. 5.—Explanation not furnished. Estimate Rs. 2,00,000 ; expenditure to end of 1958-59 Rs. 23,852 ; balance Rs. 1,76,148 ; in progress.

(35) Umkhali, Rajarkul and Chainda Drainage scheme, Chittagong.	2,20,000	21,000	21,095	—1,98,905	+95

Col. 5.—Explanation not furnished. Estimate Rs. 4,58,000 ; expenditure to end of 1958-59 Rs. 80,279 ; balance Rs. 3,77,721 ; in progress.

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with Original appropriation More+ Less—.	Outlay compared with Modified appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—*contd.*					
B.—Navigation, Embankment and Drainage Works—*contd.*	..	..			
I.—Major works above Rs. 1 lac for which specific provisions were made in the Budget—*contd.*					
(36) Special repairs to southern Embankment along Madaripur Beel route, Faridpur.	1,15,000	80,000	1,12,882	—2,118	+32,882

Cols. 5 and 6.—Explanations not furnished. Estimate Rs. 3,88,000 ; expenditure to end of 1958-59 Rs. 3,26,986 ; balance Rs. 61,014 ; in progress.

(37) Special repairs to locks and sluices of southern Embankment along Madaripur Beel route, Faridpur.	1,65,000	1,00,000	1,18,969	—46,031	+18,969

Cols. 5 and 6.—Explanations not furnished. Estimate Rs. 2,33,000 ; expenditure to end of 1958-59 Rs. 2,07,154 ; balance Rs. 25,846 ; in progress.

(38) Re-excavation of Fatimar Khal, Faridpur.	1,00,000	..	..	—1,00,000	..

Col. 5.—Explanation not furnished. Estimate *nil*; expenditure to end of 1958-59 *nil*.

(39) Re-excavation of Chakhar, Chaulakati, Wazirpur, Bharani Khals, Bakerganj.	1,18,000	1,00,000	98,860	—19,140	—1,140

Col. 5.—Explanation not furnished. Estimate Rs. 1,66,000 ; expenditure to end of 1958-59 Rs. 1,36,633 ; balance Rs. 29,367 ; in progress.

(40) Re-excavation of a short cut for prevention of erosion of hospital, etc. by Bangshi River, Mymensingh.	50,000	..	..	—50,000	..

Col. 5.—Explanation not furnished. Estimate Rs. 1,79,000 ; expenditure to end of 1958-59 Rs. 2,414 ; balance Rs. 1,76,586 ; in progress.

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with Original appropriation More+ Less—.	Outlay compared with Modified appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—*contd.*					
B—.Navigation, Embankment and Drainage Works—*contd.*					
I.—Major works above Rs. 1 lac for which specific provisions were made in the Budget—*contd.*					
(41) Improvement of Chinakuri, Tarafara and Chitli Beels, Mymensingh.	4,37,000	4,00,000	2,48,875	—1,88,125	—1,51,125

Col. 5.—Due to low rate of tender. Estimate Rs. 10,12,000 ; expenditure to end of 1958-59 Rs. 6,53,029 ; balance Rs. 3,58,971 ; in progress.

(42) Resuscitation of Bangshi River, in the district of Dacca.	10,00,000	20,00,000	20,83,599	+10,83,599	+83,599

Cols. 5 and 6.—Explanations not furnished. Esimate Rs. 17,77,000; expenditure to end of 1958-59 Rs. 30,36,771 ; excess Rs. 12,59,771.

(43) Re-excavation of a khal from Mograpara to Narayanganj, Dacca.	2,50,000	1,00,000	96,628	—1,53,372	—3,372

Col. 5—Explanations not furnished. Estimate Rs. 4,74,328; expenditure to end of 1958-59 Rs. 2,66,768 ; balance Rs. 2,07,560; in progress.

(44) Dredging the Dhaleswari and Buriganga River, Dacca.	5,00,000	..	..	—5,00,000	..

Col. 5.—Explanation not furnished. Estimate *nil* ; expenditure to end of 1958-59 *nil*.

(45) Improvement of Waterways from Narayanganj to Chalna.	26,00,000	26,56,000	24,92,587	—1,07,413	—1,63,413

Cols. 5 and 6.—Explanations not furnished. Estimate Rs. 1,61,01,000; expenditure to end of 1958-59 Rs.25,41,675; balance Rs.1,35,59,325; in progress.

(46) Re-excavation of Ichamati River, Dacca.	5,00,000	..	..	—5,00,000	..

Col. 5.—Explanation not furnished. Estimate *nil*; expenditure to end of 1958-59 *nil*.

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with Original appropriation More+ Less—.	Outlay compared with Modified appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—*contd.*					
B.—Navigation, Embankment and Drainage Works—*contd.*					
I.—Major works above Rs.1 lac for which specific provisions were made in the Budget—*contd.*					
(47) Re-excavation of Banair Khal, Dacca.	6,00,000	3,00,000	2,99,621	—3,00,379	—37
Col. 5.—Explanation not furnished. Estimate *nil*; expenditure to end of 1958-59 Rs.2,99,621 excess Rs.2,99,621.					
(48) Reclamation of low land between Dacca and Narayanganj Road and Rail Line.	2,00,000	..	..	—2,00,000	..
Col. 5.—Explanation not furnished. Estimate *nil*; expenditure to end of 1958-59 nil					
(49) Modia and other beels drainage Schemes, Jessore.	2,90,000	1,80,000	2,72,785	—17,215	+92,785
Cols. 5 and 6.—Explanations not furnished. Estimate Rs.3,75,613; expenditure to end of 1958-59 Rs.3,15,603; balance Rs.60,010; in progress.					
(50) Improvement of other Navigable channels.	2,00,000	..	..	—2,00,000	..
Cols. 5 and 6.—Explanations not furnished. Estimate *nil*; expenditure to end of 1958-59 nil					
(51) Short circuiting the loops of the Surma River from Gopal to Jugirgaon, Sylhet.	2,20,000	2,14,700	2,14,706	—5,294	+6
Col. 5.—Explanation not furnished. Estimate Rs.5,46,586; expenditure to end of 1958-59 Rs.6,03,133; excess Rs.56,547; in progress.					
(52) Drainage of Piyangul pargana, Sylhet.	3,70,000	4,00,000	4,00,554	+30,554	+554
Col. 5.—Explanation not furnished. Estimate Rs.7,13,000; expenditure to end of 1958-59 Rs.7,46,734; excess Rs.33,734; in progress.					

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with Original appropriation More + Less —.	Outlay compared with Modified appropriation More + Less —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—*contd.*					
B.—Navigation, Embankment and Drainage Works—*contd.*					
I.—Major works above Rs.1 lac for which specific provisions were made in the Budget—*contd.*					
(53) Construction of an earthen bund across the Ratnar Bhanga, Sylhet.	3,10,000	4,800	4,771	—3,05,229	—29

Col. 5.—Explanation not furnished. Estimate Rs.1,19,000; expenditure to end of 1958-59 Rs.98,378; balance Rs.20,622; in progress.

(54) Short circuiting of the Surma River, near Kalarukha, Sylhet.	5,00,000	4,700	4,742	—4,95,258	+42

Col. 5.—Explanation not furnished. Estimate Rs.3,70,000; expenditure to end of 1958-59 Rs. 42,776; balance Rs.3,27,224; in progress.

(55) Re-excavation of a khal for drainage of Sapati Haor and Bai Beel area, Sylhet.	1,90,000	1,20,000	1,15,535	—74,465	—4,465

Cols. 5 and 6.—Due to early monsoon the work could not be continued upto the anticipated period. Estimate Rs.4,22,000; expenditure to end of 1958-59 Rs.2,67,903; balance Rs. 1,54,097; in progress.

(56) Improvement and reclamation of land near Budhgaon, Sylhet.	1,20,000	..	..	—1,20,000	..

Col. 5.—Explanation not furnished. Estimate *nil;* expenditure to end of 1958-59 *nil.*

(57) Re-excavation of Kumarkhali and Baiukhali Khals, Chittagong.	1,76,000	..	..	—1,76,000	..

Col. 5.—Explanation not furnished. Estimate *nil;* expenditure to end of 1958-59 *nil.*

(58) Flood Protective scheme in Akhaura Union in Tippera.	75,000	2,00,000	1,76,152	+1,01,152	—23,848

Col. 5.—Explanation not furnished. Col. 6.—same as item (17). Estimate Rs.2,14,CC0; expenditure to end of 1958-59 Rs.4,14,140; excess Rs. 2,00,140; in progress.

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with, Original appropriation More+ Less—.	Outlay compared with, Modified appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—*contd.*					
B.—Navigation, Embankment and Drainage Works—*contd.*					
I.—Major works above Rs. 1 lac for which specific provisions were made in the Budget—*contd.*					
(59) Comprehensive drainage Scheme of Sadar Sub-division of Noa-Khali district.	8,00,000	..	..	—8,00,000	..

Col.5.—Explanation not furnished. Estimate *nil*; expenditure to end of 1958-59 *nil*.

(60) Re-excavation of Kuchiamara-Kathiar Khal, Faridpur.	1,57,000	51,000	50,815	—1,06,185	—185

Col.5.—Explanation not furnished. Eatimate Rs.3,27,256; expenditure to end of 1958-59 Rs.1,82,474; balance Rs.1,44,782; in progress.

(61) Construction of a regulator-*cum*-lock at the mouth of Bhatipara Khal, Faridpur.	50,000	10,500	10,245	—39,755	+255

Col.5.—Explanation not furnished. Estimate Rs.1,06,215; expenditure to end of 1958-59 Rs.63,326; balance Rs.42,889; in progress.

(62) Construction of a regulator-*cum*-lock over Gharia Daha and re-excavation of Certiain khals in Police Station Baliakanda, Faridpur.	3,30,000	3,20,000	3,23,728	—6,272	+3,728

Cols. 6.—Explanation not furnished. Estimate Rs.8,97,917; expenditure to end of 1958-59 Rs.5,83,271; balance Rs.2,96,646; in progress.

(63) Re-excavation of Khodar Khal for drainage of Suktail Beel, Faridpur.	85,000	1,000	875	—84,125	—125

Col.5.—Explanation not furnished. Estimate Rs.1,22,000; expenditure to end of 1958-59 Rs.14,216; balance Rs.1,07,784; in progress.

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with Original appropriation More+ Less—.	Outlay compared with Modified appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—*contd.*					
B.—Navigation, Embankment and Drainage Works—*contd.*					
I.—Major works above Rs. 1 lac for which specific provisions were made in the Budget—*contd.*					
(64) Improvement of drainage system of Kashba-Majail Union, Faridpur.	80,000	20,000	13,432	—66,568	—6,568
Cols.5 and 6.—Explanations not furnished. Estimate Rs.2,00,817; expenditure to end of 1958-59 Rs.84,754; balance Rs.1,16,063; in progress.					
(65) Canalising Balugram-Tentulia Khal under Gopalganj Sub-division, Faridpur.	2,00,000	30,000	30,390	—1,69,610	+390
Col.5.—Explanation not furnished. Estimate Rs.16,58,566; expenditure to end of 1958-59 Rs.12,51,688; balance Rs.4,06,878; in progress.					
(66) Re-excavation of Mrigikhal, Faridpur.	1,60,000	1,00,000	1,00,438	—59,562	+438
Col.5.—Explanation not furnished. Estimate Rs.4,45,700; expenditure to end of 1958-59 Rs.3,28,134; balance Rs.1,17,566; in progress.					
(67) Re-excavation of a khal from Pinglakati to Saheberhat, Bakerganj.	50,000	14,000	13,815	—36,185	—185
Col.5.—Explanation not furnished. Estimate Rs.1,64,000; expenditure to end of 1958-59 Rs.84,551; balance Rs.79,449; in progress.					
(68) Re-excavation of Sachia Mithapur Khal in P. S. Nazirpur, Bakerganj.	75,000	45,000	38,264	—36,736	—6,736
Cols. 5 and 6.—Same as item (4). Estimate Rs.2,41,000; expenditure to end of 1958-59 Rs.88,469; balance Rs.1,52,531; in progress.					

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with Original appropriation More+ Less—.	Outlay compared with Modified appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—*contd.*					
B.—Navigation, Embankment and Drainage Works—*contd.*					
I.—Major works above Rs.1 lac for which specific provisions were made in the Budget—*contd.*					
(69) Re-excavation of Manpasha-Latimshar Khal in Jhalakati and Nalchity, Bakerganj.	60,000	30,000	29,949	—30,051	—51

Col. 5.—Explanation not furnished. Estimate Rs.1,34,000; expenditure to end of 1958-59 Rs.92,314; balance Rs.41,686; in progress.

(70) Construction of Daulatkhan Bundh, Bakerganj.	2,00,000	..	..	—2,00,000	..

Col.5.—Explanation not furnished. Estimate *nil*; expenditure to end of 1958-59 *nil*.

(71) Improvement of drainage and flushing of Beel Slungi and other sister Beels in Mymensingh.	40,000	10,000	136	—39,864	—9,864

Cols. 5 and 6.—Same as item (17). Estimate Rs.1,08,000; expenditure to end of 1958-59 Rs.48,555; balance Rs.59,445; in progress.

(72) Re-excavation of Gobkhali Khal in P. S. Jamalpur, Mymensingh.	34,000	96,000	..	—34,000	—96,000

Cols. 5 and 6.—Explanations not furnished. Estimate Rs.3,91,265; expenditure to end of 1958-59 Rs.92,425; balance Rs.2,98,840; in progress.

(73) Re-excavation of Fulki Khal and other connected channels, Mymensingh.	31,000	63,000	67,445	+36,445	+4,445

Cols. 5 and 6.—Explanations not furnished. Estimate Rs.1,49,278; expenditure to end of 1958-59 Rs.84,827; balance Rs.64,451; in progress.

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—**contd.**

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with Original appropriation More + Less —.	Outlay compared with Modified appropriation More + Less —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—*contd.*					
B.—Navigation, Embankment and Drainage Works—*contd.*					
I.—Major works above Rs.1 lac for which specific provisions were made in the Budget—*contd.*					
(74) Re-excavation of a khal from Tangi Beel to Kanchanmatia River, P. S. Nandail, Mymensingh.	28,000	40,000	37,763	+9,763	—2,237

Col.5.—Explanation not furnished. Col.6.—Non-execution of the bridge work due to public opposition. Estimate Rs.1,68,000; expenditure to end of 1958-59 Rs.1,32,750; balance Rs.35,250; in progress.

(75) Re-excavation of Mirgi River for drainage and modification for Boishakari, Kahania and other beels in P. S. Sreebardi, Mymensingh.	1,85,000	3,00,000	2,77,947	+92,947	—22,053

Col. 5.—Explanation not furnished. Col. 6.—Same as item (41). Estimate Rs.11,65,000; expenditure to end of 1958-59 Rs.5,15,935; balance Rs.6,49,065 ; in progress.

(76) Reclamation of Arial Beel Scheme, Dacca.	27,30,000	16,18,000	16,01,884	—11,28,116	—16,116

Col. 5.—Explanation not furnished. Estimate Rs.28,80,000; expenditure to end of 1958-59 Rs.41,81,989; excess Rs.13,01,989 ; in progress.

(77) Re-excavation of a khal in Mouza Banal, Dacca.	84,000	53,000	39,429	—44,571	—13,571

Cols. 5 and 6.—Explanations not furnished. Estimate Rs.1,35,850; expenditure to end of 1958-59 Rs.77,018; balance Rs.58,832; in progress.

(78) Development of Hydraulic Research Laboratory, Dacca.	2,00,000	..	..	—2,00,000	..

Col. 5.—Explanation not furnished. Estimate *nil*; expenditure to end of 1958-59 *nil*.

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with Original appropriation More+ Less—.	Outlay compared with Modified appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
68.—Construction of Irrigation, Navigation Embankment and Drainage Works—*contd.*					
B.—Navigation, Embankment and Drainage Works—*contd.*					
I.—Major works above Rs. 1 lac for which specific provisions were made in the Budget—*contd.*					
(79) Re-excavation of Dolai Khal outside Dacca City.	2,00,000	..	..	—2,00,000	..

Col. 5.—Explanation not furnished. Estimate *nil*; expenditure to end of 1958-59 *nil.*

(80) Re-excavation of a khal for improvement of Barabathadia Beel and other low lying areas in P. S. Tejgaon, Dacca.	1,25,000	..	..	—1,25,000	..

Col. 5.—Explanation not furnished. Estimate *nil*; expenditure to end of 1958-59 *nil.*

(81) Improvement of Pubail area, Dacca.	2,00,000	..	..	—2,00,000	..

Col. 5.—Explanation not furnished. Estimate *nil*; expenditure to end of 1958-59 *nil.*

(82) Re-excavation of Souktali Khal, Dacca.	1,50,000	..	..	—1,50,000	..

Col. 5.—Explanation not furnished. Estimate *nil*; expenditure to end of 1958-59 *nil.*

(83) Reclamation of Nimaichara and other adjacent beels, Pabna.	20,000	45,000	19,845	—155	—25,155

Col. 6.—Due to failure of contractor to do full work. Estimate Rs.11,70,802; expenditure to end of 1958-59 Rs.12,56,164; excess Rs.85,362; in progress.

(84) Re-excavation of a drainage channel from Chalan Beel area in Rajshahi and from river Basani to Gumaniat Katabari, Pabna.	21,000	7,000	10	—20,990	—6,990

Cols. 5 and 6.—Same as item (17). Estimate Rs.1,45,158; expenditure to end of 1958-59 Rs.1,31,932; balance Rs.13,226; in progress.

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appro-priation.	Modified appro-priation.	Expenditure.	Outlay compared with Original appro-priation More+ Less—.	Outlay compared with Modified appro-priation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—*contd.*					
B.—Navigation, Embankment and Drainage Works—*contd.*					
I.—Major works above Rs.1 lac for which specific provisions were made in the Budget—*contd.*					
(85) Re-excavation of a drainage channel from Bansherpata Kole and other adjoining beel areas, Pabna.	85,000	1,30,000	92,762	+7,762	—37,238

Col. 5.—Explanation not furnished. Col. 6.—Same as item (83). Estimate Rs.2,01,000; expenditure to end of 1958-59 Rs.1,53,712; balance Rs.47,288; in progress.

(86) Re-excavation of a drainage channel from Chinidanga and Santoil Beels, Pabna.	1,10,000	1,25,000	1,18,429	+8,429	—6,571

Cols. 5 and 6.—Explanations not furnished. Estimate Rs.3,04,386; expenditure to end of 1958-59 Rs.2,39,816; balance Rs.64,570; in progress.

(87) Re-excavation of a drainage channel from Saidpur to Bidirpur and Beel Chandrabati to Ruer Beel, Rajshahi.	25,000	9,000	8,925	—16,075	—75

Col. 5. Explanation not furnished. Estimate Rs.1,65,100; expenditure to end of 1958-59 Rs.1,45,659; balance Rs.19,441; in progress.

(88) Re-excavation of a drainage channel from Namoitkhari Beel, Rajshahi.	1,41,000	1,14,000	88,988	—52,012	—25,012

Cols. 5 and 6.—Due to late start of work. Estimate Rs.2,27,000; expenditure to end of 1958-59 Rs.1,32,430; balance Rs.94,570; in progress.

(89) Yarpur Danra Beel Scheme, Rajshahi.	35,000	70,000	75,921	+40,921	+5,921

Cols. 5 and 6.—Due to rapid progress of work. Estimate Rs.2,03,000; expenditure to end of 1958-59 Rs.1,65,592; balance Rs.37,408; in progress.

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with Original appropriation More+ Less—.	Outlay compared with Modified appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—*contd.*					
B.—Navigation, Embankment and Drainage Works—*contd.*					
I.—Major works above Rs.1 lac for which specific provisions were made in the Budget—*contd.*					
(90) Baktadaha and Lohadhara Beel drainage scheme, Rajshahi.	1,00,000	..	..	—1,00,000	..

Col. 5.—Explanation not furnished. Estimate *nil*; expenditure to end of 1958-59 *nil*.

(91) Flushing Scheme for North Rajshahi Town, Rajshahi.	1,00,000	..	438	—99,562	+438

Col. 5.—Explanation not furnished. Estimate *nil*; expenditure to end of 1958-59 Rs.438; excess Rs.438.

(92) Re-suscitation of the River Tulshiganga, Rajshahi.	2,05,000	..	..	—2,05,000	..

Col. 5.—Explanation not furnished. Estimate *nil*; expenditure to end of 1958-59 *nil*.

(93) Re-excavation of a drainage channel from Chowber Mahishagari Beel to Jamuna River, Bogra.	25,000	50,000	9,932	—15,068	—40,068

Cols. 5 and 6.— Slow progress of work due to late acceptance of tender. Estimate Rs.2,72,000; expenditure to end of 1958-59 Rs.28,156; balance Rs.1,43,844; in progress.

(94) Cherulia and Pechulia Khals, Bogra.	45,000	50,000	26,311	—13,689	—28,689

Cols. 5 and 6.—Due to non-receipt of tender of 2nd regulator. Estimate Rs.1,24,000; expenditure to end of 1958-59 Rs.61,244; balance Rs.62,756; in progress.

(95) Improvement of Gazaria Ichamati River, Bogra.	2,05,000	..	..	—2,05,000	..

Col. 5.—Explanation not furnished. Estimate *nil*; expenditure to end of 1958-59 *nil*.

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with Original appropriation More+ Less—.	Outlay compared with Modified appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—*contd.*					
B.—Navigation, Embankment and Drainage Works—*contd.*					
I.—Major works above Rs. 1 lac for which specific provisions were made in the Budget—*contd.*					
(96) Drainage of Panchnala and Koya Beels in P. S. Saidpur, Rangpur.	60,000	1,00,000	1,02,690	+42,690	+2,690

Cols. 5 and 6.—Explanations not furnished. Estimate Rs. 4,51,737 ; expenditure to end of 1958-59 Rs.4,05,309 ; balance Rs. 46,428 ; in progress.

(97) Construction of Kumarnai Bundh in P. S. Gaibandha, Rangpur.	45,000	1,00,000	97,777	+52,777	—2,223

Col. 5.—Explanation not furnished. Estimate Rs. 1,50,000 ; expenditure to end of 1958-59 Rs. 2,17,647 ; balance Rs. 67,647 ; in progress.

(98) Deolia Dadkhoa Beel Drainage Scheme, Rangpur.	1,05,000	1,00,000	1,18,568	+13,568	+18,568

Cols. 5 and 6.—Explanations not furnished. Estimate Rs. 3,18,000 ; expenditure to end of 1958-59 Rs. 2,73,712 ; balance Rs. 44,288 ; in progress.

(99) Sarala Chalunia Beel Scheme, Rangpur.	75,000	80,000	80,536	+5,536	+536

Col. 5.—Explanation not furnished. Estimate Rs. 1,79,000 ; expenditure to end of 1958-59 Rs. 1,80,545 ; excess Rs. 1,545.

(100) Construction of a bridge-*cum*-regulator over Nalia River, Rangpur.	1,09,000	..	..	—1,09,000	..

Col. 5.—Explanation not furnished. Estimate *nil* ; expenditure to end of 1958-59 *nil*.

(101) Darisar Beel Drainage Scheme, Rangpur.	1,00,000	.	..	—1,00,000	..

Col. 5.—Explanation not furnished. Estimate *nil*; expenditure to end of 1958-59 *nil*.

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appro-priation.	Modified appro-priation.	Expenditure.	Outlay compared with Original appropriation More+ Less—.	Outlay compared with Modified appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—*contd.*					
B.—Navigation, Embankment and Drainage Works—*contd.*					
I.—Major works above Rs.1 lac for which specific provisions were made in the Budget—*contd.*					
(102) Patharaj Bundh Irrigation Scheme, Dinajpur.	1,08,000	1,00,000	74,969	—33,031	—25,031

Cols. 5 and 6.—Explanations not furnished. Estimate Rs. 7,06,116 ; expenditure to end of 1958-59 Rs. 3,08,482 ; balance Rs. 3,97,634 ; in progress.

(103) Re-excavation of a drainage channel from Baria Kipya Pamargari and Ambali Beels, Dinajpur.	1,00,000	..	..	—1,00,000	..

Col. 5.—Explanation not furnished. Estimate *nil* ; expenditure to end of 1958-59 *nil*.

(104) Kanchan Beel Drainage Scheme, Dinajpur.	74,000	95,000	94,053	+20,053	—947

Col. 5.—Explanation not furnished. Estimate Rs. 1,66,052 ; expenditure to end of 1958-59 Rs. 1,46,149 ; balance Rs. 19,903 ; in progress.

(105) Improvement of Naragati Khal, Jessore.	1,76,000	88,300	1,67,052	—8,948	+78,752

Cols. 5 and 6.—Explanations not furnished. Estimate Rs. 2,05,526 ; expenditure to end of 1958-59 Rs. 3,23,269 ; excess Rs. 1,17,743.

(106) Bara Beel and other Beels Drainage Scheme, Jessore.	30,000	84,000	1,63,347	+1,33,347	+79,347

Cols. 5 and 6.—Explanations not furnished. Estimate Rs. 5,04,116 ; expenditure to end of 1958-59 Rs. 6,48,114 ; excess Rs. 1,43,998.

(107) Re-excavation of Melar Khal, Khulna.	96,000	30,000	30,452	—65,548	+452

Col. 5.—Explanation not furnished. Estimate Rs. 1,02,991 ; expenditure to end of 1958-59 Rs. 68,553 ; balance Rs. 34,438 ; in progress.

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with Original appropriation More+ Less—.	Outlay compared with Modified appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
68.—Construction of Irrigation, Navigation, Embankment and Drainage works—*contd.*					
B.—Navigation, Embankment and Drainage Works—*contd.*					
I.—Major works above Rs.1 lac for which specific provisions were made in the Budget—*contd.*					
(108) Construction of Flood Embankment at Gobrakhali, Khulna.	1,30,000	..	4,26,397	+2,96,397	+4,26,397

Cols. 5 and 6.—Explanations not furnished. Estimate Rs. 3,18,861 ; expenditure to end of 1958-59 Rs. 8,23,559; excess Rs. 5,04,698.

(109) Improvement of Alaipur Khal, Khulna.	2,80,000	2,12,000	2,14,070	—65,930	+2,070

Col. 5.—Explanation not furnished. Estimate Rs. 5,64,001 ; expenditure to end of 1958-59 Rs. 4,87,741 ; balance Rs. 76,260 ; in progress.

(110) Comprehensive Scheme for improvement of Dhabalia Beel, Khulna.	1,72,000	..	..	—1,72,000	..

Col. 5.—Explanation not furnished. Estimate *nil* ; expenditure to end of 1958-59 *nil*.

(111) Re-excavation of canals in Bisha Union in P. S. Atrai, Rajshahi.	20,000	..	21,606	+1,606	+21,606

Cols. 5 and 6.—Explanations not furnished. Estimate Rs. 1,03,516 ; expenditure to end of 1958-59 Rs. 71,370 ; balance Rs. 32,146 ; in progress.

(112) Extension of Kalapani Embankment, Rangpur.	2,00,000	1,00,000	76,062	—1,23,938	—23,938

Cols. 5 and 6.—Explanations not furnished. Estimate Rs. 15,50,415 ; expenditure to end of 1958-59 Rs. 10,32,282 ; balance Rs. 5,18,133 ; in progress.

(113) Gaibandha Protection Scheme, Rangpur.	25,000	25,000	19,817	—5,183	—5,183

Cols. 5 and 6.—Explanations not furnished. Estimate Rs. 2,56,368 ; expenditure to end of 1958-59 Rs. 1,25,143 ; balance Rs. 1,31,225 ; in progress.

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with Original appropriation More+ Less—.	Outlay compared with Modified appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—*contd.*					
B.—Navigation, Embankment and Drainage Works—*contd.*					
I.—Major works above Rs.1 lac for which specific provisions were made in the Budget—*contd.*					
(114) Comprehensive Drainage Scheme for Faridpur District (1st Phase).	15,00,000	49,00,000	49,13,134	+34,13,134	+13,134

Col. 5.—Explanation not furnished. Estimate Rs. 4,35,00,000 ; expenditure to end of 1958-59 Rs. 71,52,729 ; balance Rs. 3,63,47,271 ; in progress.

(115) Raised Platforms in Rural areas.	10,50,000	2,04,000	1,19,657	—9,30,343	—84,343

Cols. 5 and 6.—Explanations not furnished. Estimate Rs. 3,80,000 ; expenditure to end of 1958-59 Rs. 6,48,133 ; excess Rs. 2,68,133 ; in progress.

(116) Dredging the Gumti River, Tippera.	22,00,000	16,85,000	16,43,480	—5,56,520	—41,520

Cols. 5 and 6.—Non-acceptance of advice of transfer debit due to late receipt. Estimate Rs. 97,49,000 ; expenditure to end of 1958-59 Rs. 37,83,168 ; balance Rs. 59,65,832 ; in progress.

(117) Strengthening the Gumti Embankment in Tippera.	8,85,000	8,50,000	8,82,521	—2,479	+32,521

Col. 6.—Less receipt of fund in comparison with demand. Estimate Rs. 32,85,906 ; expenditure to end of 1958-59 Rs. 25,03,978 ; balance Rs. 7,81,928 ; in progress.

(118) Flood control in Dakatia and Little Feni River in Noakhali.	14,00,000	14,00,000	14,58,378	+8,378	+58,378

Cols. 5 and 6.—Same as item (117).—Col. 6. Estimate Rs. 2,44,25,957 ; expenditure to end of 1958-59 Rs. 34,18,498; balance Rs. 2,10,07,459 ; in progress.

(119) Marginal Embankment along the right bank of Sukti Nadi in Sylhet.	6,25,000	7,30,000	5,29,907	—95,093	—2,00,093

Cols. 5 and 6.—Due to refund of surplus land acquisition cost. Estimate Rs. 22,04,102 ; expenditure to end of 1958-59 Rs. 22,36,471 ; excess Rs. 32,369.

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appro-priation.	Modified appro-priation.	Expenditure.	Outlay compared with Original appro-priation More+ Less—.	Outlay compared with Modified appro-priation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
68—Construction of Irrigation, Navigation, Embankment and Drainage Works—*contd.*					
B.—Navigation, Embankment and drainage Works—*contd.*					
I.—Major works above Rs.1 lac for which specific provisions were made in the Budget—*contd.*					
(120) Improvement of Ghungur Nadi in P. S. Burichang, Tippera.	14,50,000	20,00,000	20,49,519	+5,99,519	+49,519
Cols. 5 and 6.—Same as item (117).—Col. 6. Estimate Rs. 71,77,588 ; expenditure to end of 1958-59 Rs. 38,79,940 ; balance Rs. 32,97,648 ; in progress.					
(121) Improvement of Gumi Mardan Beel in Haldibari, Mymensingh.	2,30,000	..	..	—2,30,000	..
Col. 5.—Explanation not furnished. Estimate *nil* ; expenditure to end of 1958-59 *nil*.					
(122) Improvement of Kaderpur Maiyatia and Banshi Rivers.	4,10,000	..	..	—4,10,000	..
Col. 5.—Explanation not furnished. Estimate *nil* ; expenditure to end of 1958-59 *nil*.					
(123) Improvement of water logged area between Suni and Kushiara Rivers, Sylhet.	1,00,000	..	..	—1,00,000	..
Col. 5.—Explanation not furnished. Estimate *nil* ; expenditure to end of 1958-59 *nil*.					
(124) Flood regulation in the area lying between the Rivers Surma and Kushiara, Sylhet.	5,00,000	..	..	—5,00,000	..
Col. 5.—Explanation not furnished. Estimate *nil* ; expenditure to end of 1958-59 *nil*.					
(125) Improvement of Humaipur Haor for Boro cultivation, Mymensingh.	2,49,000	60,000	56,389	—1,92,611	—3,611
Cols. 5 and 6.—Explanations not furnished. Estimate Rs. 3,43,000 ; expenditure to end of 1958-59 Rs. 1,60,094 ; balance Rs. 1,82,906 ; in progress.					

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with Original appropriation More+ Less—.	Outlay compared with Modified appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—*contd.*					
B.—Navigation, Embankment, and Drainage Works—*concld.*					
I.—Major works above Rs.1 lac for which specific provisions were made in the Budget—*concld.*					
(126) Re-excavation of Hudrakhali Khal, in P. S. Sandwip, Chittagong.	1,64,000	64,000	63,536	—1,00,464	—464
Col. 5.—Explanation not furnished. Estimate Rs. 2,61,000 ; expenditure to end of 1958-59 Rs. 1,25,569 ; balance Rs. 1,35,431 ; in progress.					
(127) Re-excavation of Barguni Khal from Arakan Road to Chamandaria Khal, Chittagong.	1,41,000	15,000	14,180	—1,26,820	—820
Col. 5.—Explanation not furnished. Estimate Rs.2,27,000; expenditure to end of 1958-59 Rs.27,343; balance Rs.1,99,657; in progress.					
(128) Re-excavation of Pallibara and other khals, Faridpur.	1,07,000	12,000	13,294	—93,706	+1,294
Cols. 5 and 6.—Explanations not furnished. Estimate Rs.2,37,000; expenditure to end of 1958-59 Rs.69,277; balance Rs.1,67,723; in progress.					
(129) Re-excavation of Charamaddi Khal, Bakerganj.	85,000	70,000	56,661	—28,339	—13,339
Cols. 5 and 6.—Explanations not furnished. Estimate Rs.1,23,000; expenditure to end of 1958-59 Rs.81,661; balance Rs.41,339; in progress.					
(130) Khanjanpur Bundh Scheme in Bogra.	40,000	57,000	46,384	+6,384	—10,616
Col. 5.—Explanation not furnished. Col. 6.—Slow progress of work due to modification of design. Estimate Rs.1,00,000; expenditure to end of 1958-59 Rs.56,181; balance Rs.43,819; in progress.					

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with Original appropriation. More+ Less—.	Outlay compared with Modified appropriation. More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—*contd.*					
II.—Other major works for which specific provisions were made in the Budget.					
Miscellaneous Irrigation Schemes—					
(131) Reclamation of Waste Land for Boro cultivation near village Amrita, Sylhet.	14,000	..	..	—14,000	..

Col. 5—Explanation not furnished. Estimate Rs.17,000; expenditure to end of 1958-59 Rs.8,000; balance Rs.9,000; in progress.

(132) Re-excavation of Khiro River, Sylhet.	25,000	..	..	—25,000	..

Col. 5.—Explanation not furnished. Estimate *nil*; expenditure to end of 1958-59 *nil*.

(133) Re-excavation of a channel from Parus Beel near Mathiura Bazar, Sylhet.	14,000	..	..	—14,000	..

Col. 5.—Explanation not furnished. Estimate Rs.14,000, expenditure to end of 1958-59 *nil*; balance Rs.14,000.

(134) Re-excavation of Jafar Khal, Tippera.	25,000	..	..	—25,000	..

Col. 5.—Explanation not furnished. Estimate *nil*; expenditure to end of 1958-59 *nil*.

(135) Re-excavation of a khal from Haziganj to Sachar, *via* Kachua, Tippera.	25,000	..	..	—25,000	..

Col. 5.—Explanation not furnished. Estimate *nil*; expenditure to end of 1958-59 *nil*.

(136) Dredging the Bogkhali Khal, Chittagong.	25,000	..	..	—25,000	..

Col. 5.—Explanation not furnished. Estimate *nil*; expenditure to end of 1958-59 *nil*.

(137) Re-excavation of the Rajapur, Purgopalpur Khal, Bakerganj.	40,000	43,000	37,202	—2,798	—5,798

Cols. 5 and 6.—Explanations not furnished. Estimate Rs.62,000; expenditure to end of 1958-59 Rs.62,975; excess Rs.975; in progress.

ANNEXURE A—contd.

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with Original appropriation More+ Less—.	Outlay compared with Modified appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—*contd.*					
II.—Other major works for which specific provisions were made in the Budget—*contd.*					
Miscellaneous Irrigation Schemes—contd.					
(138) Re-excavation of Bumrail, Sankarkati Khal, Bakerganj.	55,000	80,000	81,334	+26,334	+1,334

Cols. 5 and 6.—Explanations not furnished. Estimate Rs.75,000; expenditure to end of 1958-59 Rs. 1,06,351; excess Rs.31,351; in progress.

(139) Silt clearance of Cut No. 2 in P.S. Paikgacha, Khulna.	5,000	..	..	—5,000	..

Col. 5.—Explanation not furnished. Estimate *nil*; expenditure to end of 1958-59 *nil*.

(140) Re-excavation of Dargabil Khal, in Radhanagar Union, Dacca.	49,000	1,000	819	—48,181	—181

Col. 5.—Explanation not furnished. Estimate Rs.38,000; expenditure to end of 1958-59 Rs.1,314; balance Rs.36,686; in progress.

(141) Improvement of drainage of water logged area in Mouza Selai, Dacca.	11,000	5,000	1,783	—9,217	—3,217

Cols. 5 and 6.—Explanations not furnished. Estimate Rs.11,000; expenditure to end of 1958-59 Rs.7,487; balance Rs.3,513; in progress.

(142) Re-excavation of a khal for drainage of Aliar bill in P.S. Raipur, Dacca.	12,000	..	..	—12,000	..

Col. 5.—Explanation not furnished. Estimate Rs.10,000; expenditure to end of 1958-59 *nil*; balance Rs.10,000; in progress.

(143) Re-excavation of a khal in Indore in P.S. Keraniganj, Dacca.	14,000	16,000	1,168	—12,832	—14,832

Cols. 5 and 6.—Explanations not furnished. Estimate Rs. 11,000; expenditure to end of 1958-59 Rs.1,168; balance Rs.9,832; in progress.

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with Original appropriation. More+ Less—.	Outlay compared with Modified appropriation. More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—*contd.*					
II.—Other major works for which specific provisions were made in the Budget—*contd.*					
Miscellaneous Irrigation Schemes—contd.					
(144) Erecting a sluice gate at Goglakhali Khal, Sylhet.	40,000	30,000	35,533	—4,467	+5,533

Cols. 5 and 6.—Late receipts of final grant against the demand for Rs.35,000. Estimate Rs.42,000; expenditure to end of 1958-59 Rs.35,533; balance Rs.6,467; in progress.

(145) Re-excavation of Sreemangal, Markana Khal for Drainage and Improvement of Boala Beel in Sylhet.	20,000	9,100	9,109	—10,891	+9

Col. 5.—Explanation not furnished. Estimate Rs.95,000; expenditure to end of 1958-59 Rs.86,683; balance Rs.8,317; in progress.

(146) Construction of a bundh near Kadirpur, Jamalpur and Durgapur, Sylhet.	6,000	..	..	—6,000	..

Col. 5.—Explanation not furnished. Estimate Rs.45,000; expenditure to end of 1958-59 Rs.41,933; balance Rs.3,067.

(147) Drainage and improvement of Tharapata Muria Haor, Sylhet.	25,000	..	..	—25,000	..

Col. 5 .—Explanation not furnished. Estimate *nil*; expenditure to end of 1958-59 *nil*.

(148) Reclamation of land surrounding the village Uttar Mathiura, Sylhet.	25,000	..	..	—25,000	..

Col. 5.—Explanation not furnished. Estimate *nil*; expenditure to end of 1958-59 *nil*.

(149) Reclamation of waste land for boro cultivation in P.S. Sreemongal, Sylhet.	7,000	..	..	—7,000	..

Col. 5.—Explanation not furnished. Estimate *nil*; expenditure to end of 1958-59 *nil*.

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appro-priation.	Modified appro-priation.	Expenditure.	Outlay compared with Original appro-priation More+ Less—.	Outlay compared with Modified appro-priation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—*contd.*					
II.—Other major works for which specific provisions were made in the Budget—*contd.*					
Miscellaneous Irrigation Schemes—contd.					
(150) Construction of an embankment along the left bank of Maulavir Khal, Sylhet.	9,000	..	..	—9,000	..
Col. 5.—Explanation not furnished. Estimate *nil*; expenditure to end of 1958-59 *nil*.					
(151) Reclamation of land near Bainartutra, Sylhet.	7,000	..	..	—7,000	..
Col. 5.—Explanation not furnished. Estimate *nil*; expenditure to end of 1958-59 *nil*.					
(152) Re-excavation of Haldir Kara, Sylhet.	75,000	..	..	—75,000	..
Col. 5.—Explanation not furnished. Estimate *nil*; expenditure to end of 1958-59 *nil*.					
(153) Re-excavation of Katakhali and Dumkhali Khal, Chittagong.	13,000	..	..	—13,000	..
Col. 5.—Explanation not furnished. Estimate *nil*; expenditure to end of 1958-59 *nil*.					
(154) Re-excavation of Haraguchi Baidyani Khal, Chittagong.	35,000	..	..	—35,000	..
Col. 5.—Explanation not furnished. Estimate *nil*; expenditure to end of 1958-59 *nil*.					
(155) Govania Chara Scheme, Chittagong.	35,000	..	..	—35,000	..
Col. 5.—Explanation not furnished. Estimate not known; expenditure to end of 1958-59 *nil*.					
(156) Improvement of Salda Beel in P.S. Brahmanbaria, Tippera.	38,000	..	..	—38,000	..
Col. 5.—Explanation not furnished. Estimate Rs.78,000; expenditure to end of 1958-59 *nil*; balance Rs.78,000.					

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with Original appropriation More+ Less—.	Outlay compared with Modified appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—*contd.*					
II.—Other major works for which specific provisions were made in the Budget—*contd.*					
Miscellaneous Irrigation Schemes—contd.					
(157) Improvement of marginal embankment of Kankri River from Miabazar to Kashinagar, Tippera.	65,000	2,00,000	80,499	+15,499	—1,19,501

Col 5.—Same as item (117)—Col. 6. Col. 6.—Explanation not furnished. Estimate *nil*; expenditure to end of 1958-59 Rs.1,35,613; excess Rs.1,35,613; in progress.

(158) Re-excavation of Barsatghar Khal, Tippera.	25,000	..	..	—25,000	..

Col. 5.—Explanation not furnished. Estimate *nil*; expenditure to end of 1958-59 *nil*.

(159) Re-excavation of Paigra Palkantha Khal, Tippera.	18,000	..	..	—18,000	..

Col. 5.—Explanation not furnished. Estimate *nil*; expenditure to end of 1958-59 *nil*.

(160) Re-excavation of Chand gazi Khal, Noakhali.	38,000	..	..	—38,000	..

Col. 5.—Explanation not furnished. Estimate *nil*; expenditure to end of 1958-59 *nil*.

(161) Construction of an embankment from Shahpur to Companyganj, Noakhali.	25,000	..	..	—25,000	..

Col. 5.—Explanation not furnished. Estimate *nil*; expenditure to end of 1958-59 *nil*.

(162) Construction of an embankment from Sonapur to Brahmanpur, Noakhali.	25,000	..	..	—25,000	..

Col. 5.—Explanation not furnished. Estimate *nil*; expenditure to end of 1958-59 *nil*.

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with Original appropriation More+ Less—.	Outlay compared with Modified appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
68.—Costruction of Irrigation, Navigation, Embankment and Drainage Works—*contd.*					
II.—Other major works for which specific provisions were made in the Budget —*contd.*					
Miscellaneous Irrigation Schemes—contd.					
(163) Construction of a regulator-*cum*-lock over Bhadulia Khal, P.S. Kashiani, Faridpur.	47,000	25,000	21,318	—25,682	—3,682

Cols. 5 and 6.—Explanations not furnished. Estimate Rs.62,261; expenditure to end of 1958-59 Rs.23,558; balance Rs.38,703; in progress.

(164) Re-excavation of the Goperdanga khal with its side khals, in P. S. Gopalganj, Faridpur.	34,000	..	..	—34,000	..

Col.5.—Explanation not furnished. Estimate Rs.97,000; expenditure to end of 1958-59 Rs.62,002; balance Rs.34,998; in progress.

(165) Re-excavation of a khal from Kumar River to Atadanga Haor, Faridpur.	41,000	..	31,892	—9,108	+31,892

Cols. 5 and 6.—Explanations not furnished. Estimate Rs.1,45,358; expenditure to end of 1958-59 Rs.31,892; balance Rs.1,13,466; in progress.

(166) Improvement of a drainage channel in Dhamamkhali Union, Faridpur.	7,000	..	..	—7,000	..

Col.5.—Explanation not furnished. Estimate *nil;* expenditure to end of 1958-59 *nil.*

(167) Re-excavation of a khal from Tapekhal a to Char Bhadrason, Faridpur.	55,000	..	..	—55,000	..

Col.5.—Explanation not furnished. Estimate *nil;* expenditure to end of 1958-59 *nil.*

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appro-priation.	Modified appro-priation.	Expenditure.	Outlay compared with Original appro-priation More+ Less—.	Outlay compared with Modified appro-priation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—*contd.*					
II.—Other major works for which specific provisions were made in the Budget—*contd.*					
Miscellaneous Irrigation Schemes—contd.					
(168) Re-excavation of a khal from lower Kumar River to Peerpur Khal, Faridpur.	9,000	..	..	—9,000	..
Col.5.—Explanation not furnished. Estimate *nil;* expenditure to end of 1958-59 *nil.*					
(169) Re-excavation of Suagram-Umbala Khal, Faridpur.	5,000	..	..	—5,000	..
Col.5.—Explanation not furnished. Estimate *nil;* expenditure to end of 1958-59 *nil.*					
(170) Re-excavation of a canal in Atapara, P.S. Palong, Faridpur.	37,000	..	..	—37,000	..
Col.5.—Explanation not furnished. Estimate *nil;* expenditure to end of 1958-59 *nil.*					
(171) Re-excavation of a khal in Bupopat Union, Faridpur.	25,000	..	..	—25,000	..
Col.5.—Explanation not furnished. Estimate *nil;* expenditure to end of 1958-59 *nil.*					
(172) Construction of Flood Embankment in P. S. Rajoir, Faridpur.	10,000	..	..	—10,000	..
Col.5.—Explanation not furnished. Estimate *nil;* expenditure to end of 1958-59 *nil.*					
(173) Re-excavation of Kathipara Khawkir-Khal, P. S. Nalchity, Bakerganj.	37,000	13,000	13,503	—23,497	+503

Col.5.—Explanation not furnished. Estimate Rs.81,000; expenditure to end of 1958-59 Rs.64,027; balance Rs.16,973; in progress.

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appro-priation.	Modified appro-priation.	Expenditure.	Outlay compared with Original appro-priation More+ Less—.	Outlay compared with Modified appro-priation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—*contd.*					
II.—Other major works for which specific provisions were made in the Budget—*contd.*					
Miscellaneous Irrigation Schemes—contd.					
(174) Re-excavation of Kodaldhoa Khal, in P. S. Gournadi, Bakerganj.	35,000	16,000	15,787	—19,213	—213

Col. 5.—Explanation not furnished. Estimate Rs.76,000; expenditure to end of 1958-59 Rs.45,938; balance Rs.30,062; in progress.

(175) Re-excavation of Kumarkhali Khal in P. S. Baophal, Bakerganj.	36,000	1,00,000	1,05,221	+69,221	+5,221

Cols. 5 and 6.—To clear up the final bill of the contractor and in anticipation of approval from Superintending Engineer. Estimate Rs.64,000; expenditure to end of 1958-59 Rs.1,34,229; excess Rs.70,922.

(176) Re-excavation of Bauphal Duripasha Bharani Khal, Bakerganj.	75,000	..	..	—75,000	..

Col. 5.—Explanation not furnished. Estimate *nil;* expenditure to end of 1958-59 *nil.*

(177) Re-excavation of Saturia Khal, Bakerganj.	25,000	..	..	—25,000	..

Col.5.—Explanation not furnished. Estimate *nil;* expenditure to end of 1958-59 *nil.*

(178) Re-modelling to existing embankment for reclamation of Satla-Bagda Beel in Bakerganj.	15,000	..	..	—15,000	..

Col.5.—Explanation not furnished. Estimate *nil;* expenditure to end of 1958-59 *nil.*

(179) Re-excavation of Ilsha Khal, Bakerganj.	7,000	..	..	—7,000	..

Col.5.—Explanation not furnished. Estimate *nil;* expenditure to end of 1958-59 *nil.*

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appro-priation.	Modified appro-priation.	Expenditure.	Outlay compared with Original appro-priation More+ Less—.	Outlay compared with Modified appro-priation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—*contd.*					
II.—Other major works for which specific provisions were made in the Budget—*contd.*					
Miscellaneous Irrigation Schemes—contd.					
(180) Re-excavation of Narshing Balbari Khal, Bakerganj.	8,000	.	..	—8,000	..
Col.5.—Explanation not furnished. Estimate *nil.* expenditure to end of 1958-59 *nil.*					
(181) Re-excavation of Betamore-Bazaria Khal, Bakerganj.	32,000	..	..	—32,000	..
Col.5.—Explanation not furnished. Estimate *nil:* expenditure to end of 1958-59 *nil.*					
(182) Re-excavation of Bataria Khal, Bakerganj.	10,000	..	..	—10,000	..
Col.5.—Explanation not furnished. Estimate *nil;* expenditure to end of 1958-59 *nil.*					
(183) Re-excavation of Bhola Khal, Bakerganj.	25,000	..	..	—25,000	..
Col.5.—Explanation not furnished. Estimate *nil;* expenditure to end of 1958-59 *nil.*					
(184) Re-excavation of Chatrakunda Khal, Bakerganj.	25,000	..	..	—25,000	..
Col.5.—Explanation not furnished. Estimate *nil;* expenditure to end of 1958-59 *nil.*					
(185) Re-excavation of Chatlabari Khal, Bakerganj.	7,000	..	..	—7,000	..
Col.5.—Explanation not furnished. Estimate *nil;* expenditure to end of 1958-59 *nil.*					
(186) Re-excavation of Rukudia Khal, Bakerganj.	10,000	..	..	—10,000	
Col.5.—Explanation not furnished, Estimate *nil;* expenditure to end of 1958-59 *nil.*					

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with Original appropriation More+ Less—.	Outlay compared with Modified appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—*contd.*					
II.—Other major works for which specific provisions were made in the Budget—*contd.*					
Miscellaneous Irrigation Schemes—contd.					
(187) Re-excavation of Painta Araivaki Kafila Khals, Bakerganj.	25,000	..	..	—25,000	..
Col.5.—Explanation not furnished. Estimate *nil;* expenditure to end of 1958-59 *nil.*					
(188) Re-excavation of Shariatala Bazirpur Khal, Bakerganj.	13,000	..	..	—13,000	..
Col.5.—Explanation not furnished. Estimate *nil;* expenditure to end of 1958-59 *nil.*					
(189) Re-excavation of Solunia Nalpunia Khal, Bakerganj.	25,000	..	..	—25,000	..
Col.5.—Explanation not furnished. Estimate *nil;* expenditure to end of 1958-59 *nil.*					
(190) Re-excavation of a khal from Barisal to Don Khal, *via* Lakutia, Bakerganj.	25,000	..	..	—25,000	..
Col.5.—Explanation not furnished. Estimate *nil;* expenditure to end of 1958-59 *nil.*					
(191) Re-excavation Blutia Khal, Bakerganj.	50,000	..	..	—50,000	..
Col.5.—Explanation not furnished. Estimate *nil;* expenditure to end of 1958-59 *nil.*					
(192) Re-excavation of a drainage khal for certain beels in P. S. Muktagacha, Mymensingh.	16,000	22,000	19,252	+3,252	—2,748

Col.5.—Explanation not furnished. Col. 6.—Same as item (17). Estimate Rs.46,000; expenditure to end of 1958-59 Rs.25,332; balance Rs.20,668; in progress.

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appro-priation.	Modified appro-priation.	Expenditure.	Outlay compared with Original appro-priation More+ Less —.	Outlay compared with Modified appro-priation More+ Less —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—*contd.*					
II.—Other major works for which specific provisions were made in the Budget—*contd.*					
Miscellaneous Irrigation Schemes—contd.					
(193) Re-excavation of a drainage channel from Sonamoyee Beel to Boiran River, Mymensingh.	68,000	..	..	—68,000	..

Col.5.—Explanation not furnished. Estimate Rs.14,000; expenditure to end of 1958-59 *nil*; balance Rs.14,000.

(194) Construction of a bridge-*cum*-regulator at Bagherara Beller Khal in P.S. Hossainpur, Mymensingh.	30,000	32,000	33,788	+3,788	+1,788

Cols.5. and 6.—Explanations not furnished. Estimate Rs.46,467; expenditure to end of 1958-59 Rs.33,558; balance Rs.12,909; in progress.

(195) Re-excavation of a khal for drainage of Barsha Beel, in P. S. Nagarpur, Mymensingh.	31,000	25,000	..	—31,000	—25,000

Cols. 5 and 6.—Same as item (17). Estimate Rs.66,000; expenditure to end of 1958-59 *nil;* balance Rs.66,000.

(196) Re-excavation of a khal for drainage of Beel area in Patha-Kata Union, Mymensingh.	6,000	26,000	25,537	+19,537	—463

Col.5.—Explanation not furnished. Estimate Rs.88,806; expenditure to end of 1958-59 Rs.26,021; balance Rs.62,785; in progress.

(197) Re-excavation of Dewan Khali Khal and Alampur Khal, Mymensingh.	38,000	20,000	15,562	—22,438	—4,438

Cols. 5 and 6.—Same as item (41). Estimate Rs.96,000; expenditure to end of 1958-59 Rs.59,476; balance Rs.36,524; in progress.

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original apro-priation.	Modified appro-priation.	Expenditure.	Outlay compared with Original appro-priation More+ Less—.	Outlay compared with Modified appro-priation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—*contd.*					
I.—Other major works for which specific provisions were made in the Budget—*contd.*					
Miscellaneous Irrigation Schemes—contd.					
(198) Re-excavation of Kutir Khal, Mymensingh.	52,000	35,000	16,428	—35,572	—18,572

Cols. 5 and 6.—Same as item (17). Estimate Rs.84,110; expenditure to end of 1958-59 Rs.34,545; balance Rs.49,565, in progress.

(199) Re-excavation of a drainage channel from Charinda Beel to Jhenai River, Mymensingh.	15,000	..	..	—15,000	..

Col.5.—Explanation not furnished. Estimate *nil;* expenditure to end of 1958-59 *nil.*

(200) Improvement of land in mouza Kargaon, Mymensingh.	16,000	..	..	—16,000	..

Col.5.—Explanation not furnished. Estimate *nil;* expenditure to end of 1958-59 *nil.*

(201) Construction of a bundh and excavation of a khal in Haludpur, Mymensingh.	13,000	..	..	—13,000	..

Col.5.—Explanation not furnished. Estimate *nil;* expenditure to end of 1958-59 *nil.*

(202) Re-excavation of a drainage channel from Dighi Beel, Mymensingh.	11,000	..	..	—11,000	..

Col.5.—Explanation not furnished. Estimate *nil;* expenditure to end of 1958-59 *nil.*

(203) Re-excavation of a khal from Dublai Beel to Mauai River, Mymensingh.	12,000	..	..	—12,000	..

Col. 5.—Explanation not furnished. Estimate *nil*; expenditure to end of 1958-59 *nil.*

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appro-priation.	Modified appro-priation.	Expenditure.	Outlay compared with Original appropriation More+ Less—.	Outlay compared with Modified appropriation More + Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—*contd.*					
II.—Other major works for which specific provisions were made in the Budget—*Contd.*					
Miscellaneous Irrigation Schemes—contd.					
(204) Re-excavation of a drainage channel for Boisha and other beels in P.S. Muktagacha, Mymensingh.	15,000	..	4,252	—10,748	+4,252

Cols. 5 and 6.—Explanations not furnished. Estimate *nil*; expenditure to end of 1958-59 Rs.4,252; excess Rs.4,252; in progress.

(205) Construction of low bundhs in Karpasha union, Mymensingh.	13,000	..	..	—13,000	..

Col. 5.—Explanation not furnished. Estimate *nil*; expenditure to end of 1958-59 *nil*.

(206) Construction of a cross dam across Kamarbari Khal, Mymensingh.	5,000	..	..	—5,000	..

Col. 5.—Explanation not furnsihed. Estimate *nil*; expenditure to end of 1958-59 *nil*.

(207) Re-excavation of a khal from Mirgi River in P.S. Sherpur, Mymensingh.	7,000	..	2,77,947	+2,70,947	+2,77,947

Cols. 5 and 6.—Explanations not furnished. Estimate *nil*; expenditure to end of 1958-59 Rs.5,15,935; excess Rs.5,15,935; in progress.

(208) Re-excavation of a khal from Bardal and other sister beels, Mymensingh.	42,000	..	..	—42,000	..

Col. 5.—Explanation not furnished. Estimate *nil*; expenditure to end of 1958-59 *nil*.

(209) Re-suscitation of Baner River, Mymensingh.	75,000	..	..	—75,000	..

Col. 5.—Explanation not furnsihed. Estimate *nil*; expenditure to end of 1958-59 *nil*.

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appro-priation.	Modified appro-priation.	Expenditure.	Outlay compared with Original appro-priation More+ Less—.	Outlay compared with Modified appro-priation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—*contd.*					
II.—Other major works for which specific provisions were made in the Budget—*contd.*					
Miscellaneous Irrigation Schemes—contd.					
(210) Silt clearance of Channa Khal, in P.S. Kendua, Mymensingh.	5,000	..	..	—5,000	..

Col. 5.—Explanation not furnished. Estimate *nil*; expenditure to end of 1958-59 *nil*.

(211) Re-excavation of a channel for improvement of Dhamser Beel in P.S. Daulatpur, Dacca.	14,000	..	21,520	+7,250	—21,520

Cols. 5 and 6.—Explanations not furnished. Estimate Rs.69,490; expenditure to end of 1958-59 Rs.37,492; balance Rs.31,998; in progress.

(212) Re-excavation of a drainage channel from Ichamati Beel to Naodis River, Dacca.	25,000	..	..	—25,000	..

Col. 5.—Explanation not furnished. Estimate Rs.20,000; expenditure to end of 1958-59 *nil*; balance Rs.20,000.

(213) Re-excavation of a khal from Iswarpur to Dakhinbagh to Nali Khal in Belai area, Dacca.	10,000	1,000	1,326	—8,674	+326

Col. 5.—Explanation not furnished. Estimate Rs.34,308; expenditure to end of 1958-59 Rs.4,804; balance Rs.29,504; in progress.

(214) Re-excavation of a drainage channel from Tilchandi Beel to Brahmaputra River, P.S. Araihazar, Dacca.	10,000	..	33	—9,967	+33

Col. 5.—Explanation not furnished. Estimate Rs.36,109; expenditure to end of 1958-59 Rs.572; balance Rs.35,537; in progress.

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with Original appropriation More + Less —.	Outlay compared with Modified appropriation More + Less —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
68.—Construction of Irrigation, Navigation, Enbankment and Drainage Works—*contd.*					
II.—Other major works for which specific provisions were made in the Budget—*contd.*					
Miscellaneous Irrigation Schemes—contd.					
(215) Re-excavation of a Khal for Ukiler Beel, P.S. Sreenagar, Dacca.	10,000	20,000	19,316	+9,316	—684
Col. 5.—Explanation not furnished. Estimate Rs.45,000; expenditure to end of 1958-59 Rs.34,722; balance Rs.10,278; in progress.					
(216) Re-excavation of a khal for drainage of Baramatala Beel, Dacca.	20,000	..	..	—20,000	..
Col. 5.—Explanation not furnished. Estimate *nil*; expenditure to end of 1958-59 *nil*.					
(217) Re-excavation of Pathamara Khal, Dacca.	9,000	..	..	—9,000	..
Col. 5.—Explanation not furnished. Estimate *nil*; expenditure to end of 1958-59 *nil*.					
(218) Re-excavation of a Khal from Bhatia and kamdura Beel, Dacca.	57,000	..	..	—57,000	..
Col. 5.—Explanation not furnished. Estimate *nil*; expenditure to end of 1958-59 *nil*.					
(219) Re-excavation of a khal in village Paschim Baradia in P.S. Lohajang, Dacca.	20,000	..	..	—20,000	..
Col. 5.—Explanation not furnished. Estimate *nil*; expenditure to end of 1958-59 *nil*.					
(220) Re-excavation of Marakoo Khal, Dacca.	25,000	..	..	—25,000	..
Col. 5.—Explanation not furnished. Estimate *nil*; expenditure to end of 1958-59 *nil*.					
(221) Re-excavation of a drainage channel in Simulia Union, Dacca.	25,000	..	..	—25,000	..
Col. 5.—Explanation not furnished. Estimate *nil*; expenditure to end of 1958-59 *nil*.					

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appro-priation.	Modified appro-priation.	Expenditure.	Outlay compared with Original appro-priation More+ Less—.	Outlay compared with Modified appro-priation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—*contd.*					
II.—Other major works for which specific provisions were made in the Budget—*contd.*					
Miscellaneous Irrigation Schemes—contd.					
(222) Re-excavation of a drainage channel from Bhugudaha to Baragram Beels, Pabna.	40,000	..	42,504	+2,504	+42,504

Cols. 5 and 6.—Explanations not furnished. Estimate *nil*; expenditure to end of 1958-59 Rs. 42,504; excess Rs.42,504; in progress.

(223) Excavation of a drainage channel from Kachair to Khasiar Beel to River, Dargadaha, Pabna.	20,000	..	535	—19,465	+535

Col. 5.—Explanation not furnished. Estimate Rs.67,000; expenditure to end of 1958-59 Rs.18,050; balance Rs.48,950; in progress.

(224) Re-excavation of a drainage channel from Kurulia Beel into the River, Chiknai, P.S. Chatmohar, Pabna.	30,000	60,000	55,769	+25,769	—4,231

Cols. 5 and 6.—Due to lesser work than anticipated. Estimate Rs.90,000 expenditure to end of 1958-59 Rs.92,098; excess Rs.2,098; in progress.

(225) Excavation of Pabna drainage channel from Someshpur Beel, Pabna.	25,000	..	..	—25,000	..

Col. 5.—Explanation not furnished. Estimate *nil*; expenditure to end of 1958-59 *nil*.

(226) Re-excavation of a drainage channel for improvement of Athara Kheda, Pabna.	5,000	..	..	—5,000	..

Col. 5.—Explanation not furnished. Estimate *nil*; expenditure to end of 1958-59 *nil*.

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with Original appropriation More + Less —.	Outlay compared with Modified appropriation More + Less —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—*contd.*					
II.—Other major works for which specific provisions were made in the Budget—*contd.*					
Miscellaneous Irrigation Schemes—contd.					
(227) Re-excavation of a drainage channel from Linaful Beel, Pabna.	7,000	..	..	—7,000	..
Col. 5.—Explanation not furnished. Estimate *nil*; expenditure to end of 1958-59 *nil*.					
(228) Beel Chanda Drainage Scheme, Rajshahi.	30,000	..	..	—30,000	..
Col. 5.—Explanation not furnished. Estimate *nil*; expenditure to end of 1958-59 *nil*.					
(229) Re-excavation of a drainage channel from Salua Beel, Bogra.	16,000	10,000	128	—15,872	—9,872
Cols. 5 and 6.—Same as item (17). Estimate Rs.25,000; expenditure to end of 1958-59 Rs.2,624; balance Rs.22,376; in progress.					
(230) Beram Beel Drainage Scheme, Rajshahi.	8,000	..	..	—8,000	..
Col. 5.—Explanation not furnished. Estimate *nil*; expedniture to end of 1958-59. *nil*.					
(231) Closing of Bogra Khals raising from Kartaya, Bogra.	27,000	..	..	—27,000	..
Col. 5.—Explanation not furnished. Estimate *nil*; expenditure to end of 1958-59 *nil*.					
(232) Chikli and Chilmari Beel Drainage Scheme, Rangpur.	7,000	..	..	—7,000	..
Col. 5.—Explanation not furnished. Estimate *nil*; expenditure to end of 1958-59 *nil*.					
(233) Construction of a bridge-*cum*-regulator over Nuraler Beel Scheme, Rangpur.	20,000	..	..	—20,000	..
Col. 5.—Explanation not furnished. Estimate *nil*; expenditure to end of 1958-59 *nil*					

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appro-priation.	Modified appro-priation.	Expenditure.	Outlay compared with Original appro-priation More+ Less—.	Outlay compared with Modified appro-priation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—*contd.*					
II.—Other major works for which specific provisions were made in the Budget—*contd.*					
Miscellaneous Irrigation Schemes—contd.					
(234) Batlagari Drainage Scheme, Rangpur.	5,000	..	..	—5,000	..
Col. 5.—Explanation not furnished. Estimate *nil*; expenditure to end of 1958-59 *nil*.					
(235) Tango-Dinajpur Irrigation Project, Dinajpur.	88,000	..	..	—88,000	..
Col. 5.—Explanation not furnished. Estimate *nil*; expenditure to end of 1958-59 *nil*.					
(236) Dahuk Irrigation Scheme, Dinajpur.	58,000	..	..	—58,000	..
Col. 5·—Explanation not furnished. Estimate *nil*; expenditure to end of 1958-59 *nil*;					
(237) Tetulia Irrigation Scheme, Dinajpur.	58,000	..	..	—58,000	..
Col. 5.—Explanation not furnished. Estimate *nil*; expenditure to end of 1958-59 *nil*.					
(238) Tanvai Bund Irrigation Scheme, Dinajpur.	58,000	..	..	—58,000	..
Col. 5.—Explanation not furnished. Estimate *nil*; expenditure to end of 1958-59 *nil*.					
(239) Nagar Bundh Irrigation Scheme, Dinajpur.	50,000	..	..	—50,000	..
Col. 5.—Explanation not furnished. Estimate *nil*; expenditure to end of 1958-59 *nil*.					
(240) Construction of a causeway of Bari bundh Irrigation Scheme, Dinajpur.	50,000	..	..	—50,000	..
Col. 5.—Explanation not furnished. Estimate *nil*; expenditure to end of 1958-59 *nil*.					
(241) Construction of a causeway for Buller bundh Irrigation Scheme, Dinajpur.	15,000	..	..	—15,000	..
Col. 5.—Explanation not furnished. Estimate *nil*; expenditure to end of 1958-59 *nil*.					

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with Original appropriation More+ Less—.	Outlay compared with Modified appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—*contd.*					
II.—Other major works for which specific provisions were made in the Budget—*contd.*					
Miscellaneous Irrigation Schemes—contd.					
(242) Construction of a cause way in connection with Patharaj Bundh, Dinajpur.	50,000	..	..	—50,000	..
Col. 5.—Explanation not furnished. Estimate *nil*; expenditure to end of 1958-59 *nil*.					
(243) Garadangi Beel Scheme, Dinajpur.	5,000	..	..	—5,000	..
Col. 5.—Explanation not furnished. Estimate *nil*; expenditure to end of 1958-59 *nil*.					
(244) Power Beel Drainage, Dinajpur.	7,000	..	..	—7,000	..
Col. 5.—Explanation not furnished. Estimate *nil*; expenditure to end of 1958-59 *nil*.					
(245) Re-excavation of a drainage channel from Sonapatala Beel, in P.S. Khoksha, Kushtia.	10,000	..	..	—10,000	..
Col. 5.—Explanation not furnished. Estimate *nil*; expenditure to end of 1958-59 *nil*.					
(246) Simulia Beel, Kutir Beel and other adjoining beels drainage schemes, Kushtia.	15,000	..	..	—15,000	..
Col. 5.—Explanation not furnished. Estimate *nil*; expenditure to end of 1958-59 *nil*.					
(247) Poatir and other beels drainage scheme, Jessore.	15,000	..	..	—15,000	..
Col. 5.—Explanation not furnished. Estimate *nil*; expenditure to end of 1958-59 *nil*.					
(248) Re-excavation of Bhusial Khal, Jessore.	10,000	..	..	—10,000	..
Col. 5.—Explanation not furnished. Estimate *nil*; expenditure to end of 1958-59 *nil*.					

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appro- priation.	Modified appro- priation.	Expenditure.	Outlay compared with Original appro- priation More + Less —.	Outlay compared with Modified appro- priation More + Less —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—*contd.*					
II.—Other major works for which specific provisions were made in the Budget—*concld.*					
Miscellaneous Irrigation Schemes—concld.					
(249) Andulia Beel Drainage Scheme, Jessore.	20,000	..	..	—20,000	..
Col. 5.—Explanation not furnished. Estimate *nil*; expenditure to end of 1958-59 *nil*.					
(250) Ponidhara and other Beel Drainage Scheme, Jessore.	15,000	..	..	—15,000	..
Col. 5.—Explanation not furnished. Estimate *nil*; expenditure to end of 1958-59 *nil*.					
(251) Gume Beel Drainage Scheme, Jessore.	10,000	..	..	—10,000	..
Col. 5.—Explanation not furnished. Estimate *nil*; expenditure to end of 1958-59 *nil*.					
(252) Re-excavation of Manikjola River, Khulna.	51,000	..	..	—51,000	..
Col. 5.—Explanation not furnished. Estimate *nil*; expenditure to end of 1958-59 *nil*.					
(253) Re-excavation of Mara Bairab River, Khulna.	7,000	..	..	—7,000	..
Col. 5.—Explanation not furnished. Estimate *nil*; expenditure to end of 1958-59 *nil*.					
(254) Re-excavation of Gutiakhali Khal, Khulna.	80,000	..	..	—80,000	..
Col. 5.—Explanation not furnished. Estimate *nil*; expenditure to end of 1958-59 *nil*.					
(255) Re-excavation of Surjamani Manderkati Khal, Bakerganj.	5,000	..	..	—5,000	..
Col. 5.—Explanation not furnished. Estimate *nil*; expenditure to end of 1958-59 *nil*.					
(256) Construction of a bridge-*cum*-regulator over Kuniradaha Khal, Rajshahi.	20,000	62,000	42,011	+22,011	—19,989

Col. 5.—Explanation not furnished. Col. 6.—Same as item (41). Estimate Rs. 48,868; expenditure to end of 1958-59 Rs. 47,772; balance Rs. 1,096; in progress.

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appro-priation.	Modified appro-priation.	Expenditure.	Outlay compared with Original appro-priation More+ Less—.	Outlay compared with Modified appro-priation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—*contd.*					
III.—Other major works for which specific provisions were not made in the Budget—					
(257) Construction of a sluice across Gharamara Khal in P. S. Kotwali, Mymensingh.	..	20,000	19,108	+19,108	892

Col. 5.—Explanation not furnished. Estimate Rs. 36,000 ; expenditure to end of 1958-59 Rs. 25,797 ; balance Rs. 10,203 ; in progress.

(258) Remodelling embankment for prevention of saline water in Rudhagara Boruna and Dahakhola, etc., Khulna.	..	2,90,000	2,94,300	+2,94,300	+4,300

Cols. 5 and 6.—Explanations not furnished. Estimate *nil* ; expenditure to end of 1958-59 Rs. 2,94,300 ; excess Rs. 2,94,300 ; in progress.

(259) Remodelling embankment for prevention of Saline water at Paikgacha bazar to Takia and Paikgacha to Boalia in Khulna.	..	1,50,000	1,54,092	+1,54,092	+4,092

Cols. 5 and 6.—Explanations not furnished. Estimate *nil* ; expenditure to end of 1958-59 Rs. 1,54,092 ; excess Rs. 1,54,092 ; in progress.

(260) Remodelling the embankment along River Sibsa and Karulia encircling Sannyashidanga Beel in Khulna.	..	1,00,000	1,04,132	+1,04,132	+4,132

Cols. 5 and 6.—Explanations not furnished. Estimate *nil* ; expenditure to end of 1958-59 Rs. 1,04,132 ; excess Rs. 1,04,132 ; in progress.

(261) Remodelling the embankment along Bhutiamari Beel in Khulna.	..	3,00,000	3,04,276	+3,04,276	+4,276

Cols. 5 and 6.—Explanations not furnished. Fxtimate *nil* ; expenditure to end of 1958-59 Rs. 3,04,276 ; excess Rs. 3,04,276 ; in progress.

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appro-priation.	Modified appro-priation.	Expenditure.	Outlay compared with Original appro-priation More+ Less—.	Outlay compared with Modified appro-priation More+ Less—.
1	2	3	4	5	6
	Rs	Rs.	Rs.	Rs.	Rs.
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—*contd.*					
III.—Other major works for which specific provisons were not made in the Budget—*contd.*					
(262) Remodelling the embankment along Beel Pabla, Khulna.	..	3,09,000	3,05,128	+3,05,128	−3,872

Cols. 5 and 6.—Explanations not furnished. Estimate *nil* ; expenditure to end of 1958-59 Rs. 3,05,128 ; excess Rs. 3,05,128 ; in progress.

(263) Re-excavation of dead and dying Rivers in P. S. Sandwip, Chittagong.	..	14,000	14,731	+14,731	+731

Cols. 5 and 6.—Due to clearance of the arrear liabilities. Estimate Rs. 5,72,970 ; expenditure to end of 1958-59 Rs. 4,54,732 ; balance Rs. 1,18,238 ; in progress.

(264) Re-excavation of a drainage channel from Kamargori and Baniakola and other adjacent Beels, Rajshahi.	..	3,00,000	1,81,429	+1,81,429	−1,18,571

Col. 5.—Explanation not furnished. Col. 6.—Due to late receipt of allotment. Estimate Rs. 2,42,000 ; expenditure to end of 1958-59 Rs. 2,88,782 ; excess Rs. 46,782 ; in progress.

(265) Excavation of khals for flushing and drainage of Jalka (Chatra) Beel, Pabna.	..	50,000	48,481	+48,481	−1,519

Col. 5.—Explanation not furnished. Estimate Rs. 2,06,000 ; expenditure to end of 1958-59 Rs. 48,488 ; balance Rs. 1,57,512 ; in progress.

(266) Construction of a regulator in connection with Dikshi Beel Scheme in P.S. Chatmohar, Pabna.	..	40,000	26,278	+26,278	−13,722

Col. 5.—Explanation not furnished. Col. 6.—The construction of the regulator could not be done due to modification of design and estimate. Estimate *nil* ; expenditure to end of 1958-59 Rs. 26,278 ; excess Rs. 26,278 ; in progress.

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appro-priation.	Modified appro-priation.	Expenditure.	Outlay compared with Original appro-priation More + Less —.	Outlay compared with Modified appro-priation More + Less —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—*contd.*					
III.—Other major works for which specific provisions were not made in the Budget—*contd.*					
(267) Afforestation of Pilot Project.	..	47,000	1,01,619	+1,01,619	+54,619

Cols. 5 and 6.—Explanations not furnished. Estimate Rs. 1,60,000 ; expenditure to end of 1958-59 Rs. 1,74,256 ; excess Rs. 14,256 ; in progress.

(268) Prevention of Flood in Feni Sub-division.	..	4,31,000	2,28,299	+2,28,299	—2,02,701

Col. 5.—Explanation not furnished. Col. 6.—Non-adjustment of land cost. Estimate Rs. 39,00,000 ; expenditure to end of 1958-59 Rs. 8,95,072 ; blance Rs. 30,04,928 ; in progress.

(269) Construction of a cross-bundh over Meghna River from Bhawaniganj to Ramgati Island, Noakhali.	..	3,75,000	3,96,600	+3,96,600	+21,600

Cols. 5 and 6.—Explanations not furnished. Estimate *nil* ; expenditure to end of 1958-59 Rs. 12,63,620; excess Rs. 12,63,620; in progress.

(270) Sainagar Beel Drainage Scheme, Dinajpur.	..	19,000	19,616	+19,616	+616

Col. 5.—Explanation not furnished. Estimate Rs. 46,052 ; expenditure to end of 1958-59 Rs. 36,051 ; balance Rs. 10,001 ; in progress.

(271) Construction of bridge-*cum*-regulator over Sardagari Beel Drainage Scheme, Rangpur.	..	24,000	22,445	+22,445	—1,555

Cols. 5 and 6.—Explanations not furnished. Estimate *nil* ; expenditure to end of 1958-59 Rs. 22,445 ; excess Rs. 22,445 ; in progress.

(272) Kurigram Town Protection Scheme, Rangpur.	..	1,00,000	17,132	+17,132	—82,868

Cols. 5 and 6.—Explanations not furnished. Estimate Rs. 3,60,000 ; expenditure to end of 1958-59 Rs. 2,10,612 ; balance Rs. 1,49,388 ; in progress.

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appro- priation.	Modified appro- priation.	Expenditure.	Outlay compared with Original appro- priation More+ Less—.	Outlay compared with Modified appro- priation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—*contd.*					
III.—Other major works for which specific provisions were not made in the Budget—*contd.*					
(273) Improvement of water ways between Bhanga and Fatehpur Boat Route, Faridpur.	..	11,000	10,644	+10,644	−35[illegible]

Col. 5.—Explanation not furnished. Estimate Rs. 1,39,225 ; expenditure to end of 1958-5[illegible] Rs. 1,21,967 ; balance Rs. 17,258 ; in progress.

(274) Emergency repairs to the embankment in the coastal district of East Pakistan (Portion lying in Chittagong).	..	20,00,000	19,63,867	+19,63,867	−36,13[illegible]

Cols. 5 and 6.—Non-completion of the work due to early monsoon. Estimate *nil* ; expenditu[illegible] to end of 1958-59 Rs. 19,63,867 ; excess Rs. 19,63,867 ; in progress.

(275) Re-excavation of Fatiker Khal, Faridpur.	..	90,000	90,999	+90,999	+99[illegible]

Cols. 5 and 6.—Explanations not furnished. Estimate Rs. 2,86,535; expenditure to end [illegible] 1958-59 Rs.1,88,663; balance Rs.97,872; in progress.

(276) Remodelling the embankment from Bestala to Uzirpur, etc., Khulna	..	35,849	41,790	+41,790	+5,94[illegible]

Cols. 5 and 6.—Explanations not furnished. Estimate Rs.1,12,421; expenditure to end [illegible] 1958-59 Rs.41,790; balance Rs.70,631; in progress.

(277) Remodelling the embankment from Chapra to Bengdah, etc. in Khulna.	..	2,06,569	2,07,991	+2,07,991	+1,42[illegible]

Col. 5.—Explanation not furnished. Estimate Rs.1,93,415, expenditure to end of 1958-5[illegible] Rs.2,07,991; excess Rs.14,576; in progress.

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with Original appropriation More + Less —.	Outlay compared with Modified appropriation More + Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—*contd.*					
III.—Other major works for which specific provisions were not made in the Budget—*contd.*					
(278) Remodelling the embankment from Asasuni to Hijla, etc. in Khulna.	..	2,05,620	2,16,631	+2,16,631	+11,011

Cols. 5 and 6.—Explanations not furnished. Estimate Rs.2,96,321; expenditure to end of 1958-59 Rs.2,16,631; balance Rs.79,690; in progress.

(279) Construction of saline embankment in the Coastal arera in P.S. Mathbaria and Pathargahata, Bakerganj.	..	15,61,000	15,67,930	+15,67,930	+6,930

Col. 5.—Explanation not furnished. Estimate *nil;* expenditure to end of 1958-59 Rs.15,67,930; excess Rs.15,67,930; in progress.

(280) Improvement of Nurail Beel Bogra.	..	30,000	23,094	+23,094	—6,906

Col. 5.—Explanation not furnished. Col. 6—Same as item (17). Estimate Rs.59,000; expenditure to end of 1958-59 Rs.47,022 ; balance Rs.11,978; in progress.

(281) Gostra and other Beels Drainage Scheme, Jessore.	..	6,000	15,880	+15,880	+9,880

Cols. 5 and 6.—Due to non-receipt of fund as per demand. Estimate *nil* ; expenditure to end of 1958-59 Rs.15,880; excess Rs.15,880; in progress.

(282) Construction of an embankment arrounding Beel Kuksia in P.S. Keshabpur, Jessore.	..	2,56,000	2,56,397	+2,56,397	+397

Col. 5.—Explanation not furnished. Estimate *nil;* expenditure to end of 1958-59 Rs.2,56,397; excess Rs.2,56,397; in progress.

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with Original appropriation More+ Less—.	Outlay compared with Modified appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—*contd.*					
III.—Other major works for which specific provisions were not made in the Budget—*contd.*					
(283) Remodelling the embankment from Agarhati to Narayanpur, Dohari, including construction of a cross-dam over Dair River, in P.S. Keshabpur, Jessore.	..	2,16,000	2,16,232	+2,16,232	+232

Col. 5.—Explanation not furnished. Estimate *nil;* expenditure to end of 1958-59 Rs.2,16,232; excess Rs.2,16,232; in progress.

(284) Remodelling embankment from Kaliganj bazar to Jafarpur ferry in P. S. Kaliganj, Khulna.	..	..	1,34,095	+1,34,095	+1,34,095

Cols. 5 and 6.—Explanations not furnished. Estimate Rs.2,18,000; expenditure to end of 1958-59 Rs.1,34,095; balance Rs.83,905; in progress.

(285) Remodelling embankment from Benkal Bridge to Ramdevpur P.S. Shatkhira, Khulna.	..	..	1,66,843	+1,66,843	+1,66,843

Cols. 5 and 6.—Explanations not furnished. Estimate Rs.2,24,000; expenditure to end of 1958-59 Rs.1,66,843; balance Rs.57,157; in progress.

(286) Re-excavation of Chikakhali Khal in P.S. Phulpur, Mymensingh.	..	16,500	16,494	+16,494	—[illegible]

Col. 5.—Explanation not furnished. Estimate *nil;* expenditure to end of 1958-59 Rs.20,018; excess Rs.20,018; in progress.

ANNEXURE A—*concld.*

Detailed Statement of Expenditure on Important New Works—concld.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with Original appropriation More + Less —.	Outlay compared with Modified appropriation More + Less —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—*concld.*					
III.—Other major works for which specific provisions were not made in the Budget—*concld.*					
(287) Emergency repairs in the coastal embankment from Brahmanpur to Sonakhali, Noakhali.	..	2,22,000	2,24,191	+2,24,191	+2,191

Col. 5.—Explanation not furnished. Estimate *nil;* expenditure to end of 1958-59 Rs.2,24,191; excess Rs.2,24,191; in progress.

(288) Emergency repairs to the coastal embankment from Sonapur to Companiganj in Noakhali.	..	2,45,000	2,28,593	+2,28,593	—16,407

Cols. 5 and 6.—Explanations not furnished. Estimate *nil*; expenditure to end of 1958-59 Rs.2,28,593; excess Rs.2,28,593; in progress.

(289) Emergency repairs to the coastal embankment from Shahpur to Char Shahvillari, P.S. Sonagazi, Noakhali.	..	67,000	68,293	+68,293	+1,293

Cols. 5 and 6.—Explanations not furnished. Estimate *nil*; expenditure to end of 1958-59 Rs.68,293; excess Rs.68,293; in progress.

(290) Construction of a spur for diverting the existing course of Feni River near Char Sonapur in P. S. Sonagazi, Noakhali.	..	50,000	63,499	+63,499	+13,499

Cols. 5 and 6.—Less allotment in comparison with demand. Estimate Rs.2,47,215; expenditure to end of 1958-59 Rs.1,98,151; balance Rs.49,064; in progress.

IV.—Minor Works—					
(291) Collectively ..	35,83,000	2,17,362	3,26,792	—32,56,208	+1,09,430
Total 68.—Construction of Irrigation, etc.	13,86,64,000	11,63,44,700	8,65,21,646	—5,21,42,354	—2,98,23,054
Total Irrigation ..	13,95,73,600	11,74,55,600	8,74,67,329	—5,21,06,271	—2,99,88,271

ANNEXURE B.

The minor head "Suspense" accommodates interim transactions in respect of which further operations (generally of payment or adjustment of value) are necessary before the transactions can be considered complete and finally accounted for. The operations in the year 1958-59 under this minor head were under the detailed heads (i) Purchases (ii) Stock and (iii) Miscellaneous P. W. Advances. The transactions under each of these detailed heads are explained below:—

(*i*) *Purchases*—When materials are received from suppliers from any other Division or Department for a specific Work or for Stock, their value is credited to the head "Purchases", so that, *per contra*, the cost may be included at once in the accounts of the Work or Stock. When payment is made, the head "Purchases" is debited. The head "Purchases" therefore, shows a negative (credit) balance which represents the value of stores received but not paid for.

(*ii*) *Stock*—This head is charged with all expenditure connected with the acquisition of stock materials and with all manufacture operations. It is credited with the value of materials issued to works or sold or otherwise disposed of and the balance of the accounts represents the book value of materials in stock *plus* the unadjusted charges, etc., connected with manufacture.

(*iii*) *Miscellaneous P. W. Advances*—These are of four kinds:—

(*a*) Sales on credit.
(*b*) Expenditure incurred on deposit works in excess of deposits received.
(*c*) Losses, retrenchments, errors, etc.
(*d*) Other items.

Broadly speaking, debits are made to this head in respect of any sums which have eventually to be recovered. The balance under this head represents recoverable amounts.

2. The transactions under each unit of "Suspense" during the financial year 1958-59 are exhibited below:—

Detailed Units. 1	Opening balance. 2	Debits. 3	Credits. 4	Closing balance 5
	Rs.	Rs.	Rs.	Rs.
XVII.—Irrigation, etc.—				
Deduct—Working Expenses—Suspense—				
(*i*) Purchases	Cr. 3,33,338	8,35,752	8,39,539	Cr. 3,37,125
(*ii*) Stock	Dr. 2,06,934	7,69,432	9,77,758	Cr. 1,392
(*iii*) Miscellaneous P. W. Advances.	Dr. 15,74,470	13,40,442	..	Dr. 29,14,912
Total ..	Dr. 14,48,066	29,45,626	18,17,297	Dr. 25,76,395

Note—The difference between the opening balance and the closing balance for 1957-58 under "Purchases" is due to the adjustment of the misclassified amount of Rs.24,94,139 (Credit) of the Dredger Division for the year 1953-54 according to Note 1 below Article 251 (b) of Account Code Vol IV.

Detailed Units.	Opening balance.	Debits.	Credits.	Closing balance.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
18.—Other Revenue Expenditure, etc.—				
Suspense—				
(*i*) Purchases	Cr. 14,07,441	31,06,058	40,38,920	Cr. 23,40,303
(*ii*) Stock	Dr. 7,44,061	2,41,093	10,887	Dr. 9,74,267
(*iii*) Miscellaneous P. W. Advances.	Dr. 9,06,897	12,70,676	2,54,093	Dr. 19,23,480
Total ..	Dr. 2,43,517	46,17,827	43,03,900	Dr. 5,57,444

Note—The difference between the opening balance and the closing balance for 1957-58 under "Purchases" is due to the adjustment of the misclassified amount of Rs.27,16,525 (debit) of the Dredger Division for the year 1953-54 according to Note 1 below Article 251 (b) of Account Code Vol. IV.

Detailed Units.	Opening balance.	Debits.	Credits.	Closing balance.
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—				
Suspense—				
(*i*) Purchases	Cr. 1,41,47,869	89,04,127	90,05,401	Cr. 1,42,49,143
(*ii*) Stock	Dr. 11,02,475	55,20,082	56,45,554	Dr. 9,77,003
(*iii*) Miscellaneous P. W. Advances.	Dr. 99,79,672	2,24,19,165	1,80,82,816	Dr. 1,43,15,971
Total ..	Cr. 30,65,722	3,68,43,324	3,27,33,771	Dr. 10,43,831

Note—The difference between the opening balance and the closing balance for 1957-5 under "Purchases" is due to the adjustment of Rs.2,22,387 (credit) of the Dredger Division which was misclassified in the year 1953-54 according to Note 1 below Article 251 (b) of the Account Code Vol. IV.

ANNEXURE C.

Stores Account of the Communication, Buildings and Irrigation (Irrigation) Department for the year 1958-59.

The following table exhibits the Stores transactions of various Public Works Divisions (Irrigation) during the year 1958-59. These figures do not include transactions or balances relating to tools and plant, road metal or materials charged direct to work.

Name of the Divisions.	Opening balance.	Receipts.	Issues.	Closing balance.	Sanctioned limit of reserve Stock.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
1. Karnafuli Stores ..	—24,557	..	..	—24,557	28·5 Lacs.
2. Karnafuli Construction	1,07,292	19,89,376	18,77,518	2,19,150	..
3. Rajshahi (I) ..	33,544	2,37,761	10,887	2,60,418	..
4. Dredger	8,95,134	7,69,432	9,77,758	6,86,808	..
5. Bogra	8	..	..	8	..
6. Mymensingh ..	—9,614	..	..	—9,614	..
7. Dinajpur	30,228	3,832	..	34,060	..
8. Flood Control	1,695	..	..	1,695	..
9. Ganges Kobadak (Construction).	..	34,92,858	37,67,966	—2,75,108	..
10. Ganges Kobadak (Mech. and Elec).	10,19,740	70	70	10,19,740	..
11. Teesta Construction ..	..	—500	..	—500	..
12. Teesta Design	..	37,778	..	37,778	..

Note—The minus balance under Mymensingh Division is due to misclassification which has since been set right in the Accounts for 1959-60.

The Officers in immediate charge of the stores certified that the closing balances as shown above represent the value of stock materials, detailed quantity accounts of which were maintained in accordance with the prescribed procedure.

2. The stock in hand in all the divisions were certified as having been counted during the year by Departmental Officers.

AUDIT COMMENTS.

The Registers of Stock were test-audited during local Inspection and the discrepancies and minor defects noticed were pointed out to the authorities concerned through test-audit notes.

2. No limits for Reserve Stock except for the Karnafuli Stores Division were fixed by the Government. It was, therefore, not possible to verify whether the purchases were made in conformity with the Departmental requirements.

See also the Audit Report.

Major Head.		Final Grant or Appropriation.	Actual Expenditure.	More+ Less—.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "22.—Interest on Debt and other Obligations".				
Finance Department—				
Charged—				
O.	*2,99,20,200*			
S.	*4,48,39,000*	*7,47,55,800*	*7,45,22,529*	*—2,33,271*
R.	*—3,400*			
For rounding		*—200*	..	*+200*
Surrenders or withdrawals within grant or appropriation.—				
R.	*3,400*	*3,400*	..	*—3,400*
Total Appropriation No. 11.—Interest on Ordinary Debt		*7,47,59,000*	*7,45,22,529*	*—2,36,471*

The above Appropriation Accounts do not include the following recoveries which have been adjusted in the accounts in reduction of expenditure.

Nature of Recovery.	Estimated Recovery. (Revised)	Actual Recovery.	More + Less—.
1	2	3	4
	Rs.	Rs.	Rs.
Transfer to other accounts— *Charged*	*35,54,000*	*1,41,12,371*	*+1,05,58,371*

Col.4.—Larger payment of interest charges on Irrigation Capital outlay during the year than anticipated (Rs. 1,05,54,371) and adjustment of the interest charges on capital cost of Tools and Plant of the Electricity Scheme in the Goalpara Project Division No. I (Rs.4,000).

REVIEW.

The original appropriation of Rs.2,99,20,000 was augmented by a supplementary appropriation of Rs. 4,48,39,000 sanctioned on the 30th June, 1959 to meet the anticipated increases.

2. The saving of Rs.2,36,471 works out to 0·3 per cent. of the appropriation as compared with 86·2 per cent. in the previous year. A sum of Rs.3,400 was, however, surrendered affecting no change in the percentage of the modified appropriation as against the excess of 35·9 per cent. in the preceding year.

Major Head.		Final Grant or Appropriation.	Actual Expenditure.	More+ Less–.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "23.—Appropriation for Reduction or Avoidance of Debt."				
Finance Department—				
Charged—				
O.	*2,93,98,000*	*4,76,58,000*	*4,76,57,494*	*–506*
S.	*1,82,60,000*			
Total Appropriation No. 12.—Appropriation for Reduction or Avoidance of Debt.	..	*4,76,58,000*	*4,76,57,494*	*–506*

REVIEW.

The original appropriation of Rs. 2,93,98,000 was augmented by a supplementary appropriation of Rs. 1,82,60,000 sanctioned on the 30th June, 1959 to transfer the amount to the "Sinking Fund" for redemption of Central loan.

2. The saving of Rs. 506 works out to 0·0 per cent. of the appropriation as compared with 95·3 per cent. in the previous year.

See also the Audit Report.

Major Head.		Final Grant or Appropriation.	Actual Expenditure.	More + Less—.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "25.—General Administration".				
Home Department—				
Charged—				
O.	*13,54,260*			
S.	*64,000*	*13,41,365*	*14,39,139*	*+97,774*
R.	*—76,895*			

Col 4. Mainly increased expenditure under the head "Heads of Provinces" due to replacement of a chevrolet Bel Air Car and Hember Pullman Car (Rs 54,006) and adjustment of trunk-call and telephone charges (Rs.53,950); partly set off by the savings in the Assembly Secretariate mainly due to non-payment of certain controversial bills (Rs.2,500), non-payment of arrear salary and allowances of the staff (Rs.2,410), non-drawal of the claims of the retrenched officers and staff (Rs.1,950), non-receipt of timely intimation by the Administrative Department of the revocation from surrendered amount (Rs 1,400) non-payment of the rent of the office building (Rs.1,200) and non-payment of cost of transportation of an Ex-English Reporter (Rs.600). The excesses and savings were not regularised through omission.

Authorised/Voted—				
O.	71,67,400	69,02,390	67,04,464	—1,97,926
R.	—2,65,010			

Col. 4.—Mainly due to excess provision under E.—District Administration (a) General Establishment E.1(1)—Pay of Officers for which no explanations have been furnished, (Rs.2,00,858), adjustment of pay of certain officers of the East Pakistan Civil Service under "7.—Land Revenue" on their appointment as Additional Revenue, Collectors (Rs. 78,740), adjustment of pay of certain officers in the Central Section of accounts on their appointments as Passport Officers (Rs. 25,500) and smaller expenditure on account of staging Bungalow due to non-supply of some furnishing materials by the contractors within the financial year (Rs. 5,307), smaller rewards to private persons for capturing decoits due to fewer capture of decoits (Rs.900); partly set off by expenditure incurred on Martial Law Administration without any budget provision (Rs. 88,959), payment of arrear salaries of the ex-members of the East Pakistan Assembly held up for want of 'no demand' certificates from the different Departments (Rs. 18,916), belated adjustment of the debits for Motor spare parts supplied to the Directorate of Transportation by the Director General, Supply and Development (Rs. 4,800) and adjustment of telephone charges at the fag end of the year (Rs. 740). The savings and excesses were not regularised mainly through omission.

Finance Department—				
O.	83,52,870	81,99,093	81,19,916	—79,177
R.	—1,53,777			
Revenue Department—				
O.	1,32,34,300	1,31,51,298	1,37,10,749	+5,59,451
R.	—83,002			

Col.4.—Explanations have not been furnished by the Controlling Officers.

Education Department ..		25,600	18,687	—6,913

Col.4.—Explanations have not been furnished by the Controlling Officer.

Major Head.		Final Grant or Appropriation.	Actual Expenditure.	More+ Less–.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "25—General Administration"—*concld.*				
Planning and Development (Water and Power) Departmentt				
O	2,47,400	2,37,400	2,42,083	+4,683
R.	10,000			

Col. 4.—Due to drawal of arrears of pay and allowances in the modified scale. The excess could not be regularied due to non-availability of records destroyed by fire.

Major Head.		Final Grant or Appropriation.	Actual Expenditure.	More+ Less–.
Works, Housing and Settlement Department—				
O.	4,53,350	4,80,206	5,02,612	+22,406
R.	26,856			

Col. 4.—Due to entertainment of additional staff consequent upon the increased activity of the Department. The excess was not regularised for want of timely information from the local officers.

Major Head.		Final Grant or Appropriation.	Actual Expenditure.	More+ Less–.
Public Relations Department—				
O.	15,76,350	15,56,538	15,53,200	–3,338
R.	19,812			
For rounding—				
Charged		*—260*	..	+260
Authorised/Voted		—1,270	..	+1,270
Surrenders or withdrawals within grant or appropriation—				
Charged—				
R.	*76,895*	*76,895*		*–76,895*
Authorised/Voted—				
R.	5,04,745	5,04,745	..	–5,04,745
Total Grant No. 13.—General Administration—General Administration—				
Charged		*14,18,000*	*14,39,139*	*+21,139*
Authorised/Voted.. ..		3,10,56,000	3,08,51,711	–2,04,289

The above Appropriation Accounts do not include the following recoveries which are adjusted in the accounts in reduction of expenditure :—

Nature of Recovery.	Estimated Recovery. (Revised)	Actual Recovery.	More + Less –.
1	2	3	4
Finance Department—	Rs.	Rs.	Rs.
Civil Secretariat—			
Deduct—Charges recoverable from other Governments, Departments, etc.	4,31,000	4,35,532	+4,532

Col.4.—Larger recoveries due to increase in expenditure in the Food Department as result of modification of pay scales.

Nature of Recovery.	Estimated Recovery (Revised.)	Actual Recovery.	More+ Less—.
1	2	3	4
	Rs.	Rs.	Rs.
Education Department—			
Primary Education—			
Tax Establishment—			
Deduct—Charges recoverable from other Governments, Departments, etc.	23,000	7,384	—15,616

Col.4.—Explanations have not been furnished by the Controlling Officer.

Revenue Depatrment—			
E.—District Administration—			
(a) General Establishment—			
Deduct—Charges recoverable from other Governments, Departments, etc.	6,000	2,715	—3,285

Col.4.—Explanations have not been furnished by the Controlling Officer.

Home Department—			
Deduct—Contributions recoverable from other Governments, Departments, etc.	5,00,000	..	—5,00,000

Col.4.—Explanations have not been furnished by the Controlling Officer.

Directorate of Transportation—			
Deduct—Charges recoverable from other Governments, Departments, etc.	10,54,000	9,79,260	—74,740

Col.4.—Due to non-realisation of petrol bills lying outstanding with the different Governments, Departments.

Total Recoveries ..	20,14,000	14,24,891	—5,89,109

REVIEW.

The orginal appropration of Rs.13,54,000 was augmented by a supplemetary appropriation of Rs.64,000 sanctioned on the 30th June, 1959 to meet the anticipated expenditure on account of cost of repairs of State Saloon (Rs.22,500), outstanding advertisement charges of the Public Service Commission (Rs.18,000), purchase of furnishing materials for the Government House (Rs.17,000) and the cost of liveries, etc. to the household servants of the Government House (Rs.6,500).

2. In the charged section the excess of Rs. 21,139 works out to 1·5 per cent. of the appropriation as against the saving of 1·3 per cent. in the previous year. A sum of Rs. 76,895 was, however, surrendered increasing the above excess to 7·3 per cent. of the modified appropriation as compared with 1·4 per cent. in the preceding year.

3. In the authorised/voted section the saving of Rs. 2,04,289 works out to 0·[illegible] per cent. of the grant as compared with 3·5 per cent. in the previous year. A sum of Rs. 5,04,745 was, however, surrendered converting the above saving into an excess of 1 per cent. of the modified grant as compared with 1·1 per cent. in the preceding year.

4. In the charged section the reappropriations proved wholly injudicious causing excesses over the allotments.

5. The authorised/voted section of the grant presents instances of omission to surrender the savings as well as to provide funds to cover the excesses.

6. The Controlling Officers have neither accepted the figures (Cols. 1 to 4) nor furnished explanations for the savings/excesses and the reasons for their non-regularisation within the financial year in respect of the following sub-heads inspite of reminders.

(i) C.3.—Board of Revenue.

(ii) D.—Commissioners—

(iii) E.—District Administration—

(a) General Establishment.

E.1(1)—Pay of Officers.

(b) Landlord Fees Establishment.

(iv) E.3.—Other Establishment.

(v) Martial Law Administration.

7. The grant also presents an instance of incurring expenditure without budget provision.

8. In the authorised/voted section of the budget for twelve months, the vote of the Legislature was obtained on the gross grant of Rs. 2,52,94,000, but the details of the budget work out to Rs. 2,52,93,600. Similarly in the Budget for three months the authorisation of the Governor was obtained for the gross grant of Rs. 57,62,000 while the details of the budget work out to Rs. 57,64,000. As the details of the budget must agree with the amounts authorised/voted, the above defects have been neutralised by exhibiting the short amount of Rs. 400 in the case of twelve months' budget and the excess amount of Rs. 2,000 in the case of three months' budget under "Rounding".

9. The grant presents an instance of defective budgeting.

Grant No. 14.—General Administration—Debt Conciliation (All Authorised/Voted).

See also the Audit Report.

Major Head.		Final Grant or Appropriation.	Actual Expenditure.	More + Less —.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "25.—General Administration".				
Food and Agriculture (Agriculture) Department—				
O.	24,000	20,653	20,569	—84
R.	—3,347			
Surrenders or withdrawals within grant or appropriation—				
R.	3,347	3,347	..	—3,347
Total Grant No. 14.—General Administration—Debt Conciliation.	..	24,000	20,569	—3,431

REVIEW.

The saving of Rs. 3,431 works out to 14·3 per cent. of the grant as compared with 13·1 per cent. in the previous year. A sum of Rs. 3,347 was, however, surrendered reducing the above saving to 0·4 per cent. of the modified grant as compared with 0·2 per cent. in the previous year.

See also the Audit Report.

Major Head.		Final Grant or Appropriation.	Actual Expenditure.	More+ Less—
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "27.—Administration of Justice".				
Judicial Department—				
Charged—				
O.	*16,65,858*	*17,28,858*	*17,20,159*	*—8,699*
S.	*63,000*			
Authorised/Voted—				
O.	89,69,558	92,93,268	95,16,278	+2,23,010
S.	3,24,000			
R.	—290			

Col. 4.—Mainly due to payment of arrears of pay and allowances of the staff of Civil and Sessions Courts on account of revision of their pay scales (Rs. 1,52,000), appointment of staff to fill up and the vacant posts for which no budget provision was made on the expectation that those would not be filled up during the year (Rs.51,436), payment of arrear Law Charges (Rs.30,000), and payment of arrear charges on account of the now defunct Law Commission (Rs.12,000); partly set off by smaller payments to the Provincial Law Officers conducting Central cases due to fewer cases coming up for decision during the year (Rs.16,422) and payment of special pay instead of appointing a whole time official Receiver (Rs.6,629). The excess and saving were not regularised due to non-receipt of timely information from the local officers.

Home Department—				
O.	130	320	320	..
R.	190			
For rounding—				
Charged		*—858*	..	+858
Authorised/Voted		312	..	—312
Surrenders or withdrawals within grant or appropriation—				
Authorised/Voted—				
R.	100	100	..	—100
Total Grant No. 15.—Administration of Justice—				
Charged		*17,28,000*	*17,20,159*	—7,841
Authorised/Voted		92,94,000	95,16,598	+2,22,598

Review.

The original grant and appropriation of Rs. 89,70,000 and Rs. 16,65,000 were augmented by a supplementary grant and appropriation of Rs. 3,24,000 and Rs. 63,000 respectively sanctioned on the 30th June, 1959 to meet the arrear pay and allowances of the staff, arrear Law Charges, arrear charges on account of the now defunct Law Commission and for filling up vacant posts.

2. In the charged section the saving of Rs. 7,841 works out to 0·5 per cent. of the appropriation as aganist the excess of 0·8 per cent. in the previous year.

3. In the authorised/voted section the excess of Rs. 2,22,598 works out to 2·4 per cent. of the grant as compared with 1·5 per cent. in the previous year. A sum of Rs. 100 was, however, surrendered without producing any change in the percentage of the modified grant as compared with 1·5 per cent. in the preceding year.

4. The grant presents an instance of omission to obtain additional funds to cover the anticipated excess.

See also the Audit Report.

Major Head.		Final Grant or Appropriation.	Actual Expenditure.	More+ Less–.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "28.—Jails and Convict Settlements".				
Home Department—				
O.	1,09,58,650	1,16,05,650	1,20,67,178	+4,61,528
S.	6,47,000			

Col. 4.—Mainly due to increase in the number of prison population (Rs. 4,35,319), payment of arrears of pay and allowances of the staff due to revision of pay scales in the modified scale (Rs. 13,949) and loss on sale of subsidised food due to rise in the prices of foodstuff (Rs. 13,554); partly set off by smaller purchase of Stores in England (Rs. 724) and smaller expenditure on account of Jail Manufactures (Rs. 694). The excess could not be regularised as the additional fund demanded was not sanctioned by Government.

For rounding	350	..	–350
Total Grant No. 16.—Jails and Convict Settlements ..	1,16,06,000	1,20,67,178	+4,61,178

The above Appropriation Accounts do not include the following recoveries which are adjusted in the accounts in reduction of expenditure:—

Nature of Recovery.	Estimated Recovery. (Revised)	Actual Recovery.	More+ Less–.
1	2	3	4
	Rs.	Rs.	Rs.
Recoveries, etc.	15,02,000	14,32,309	–69,691

Col. 4.—Due to smaller supply of Jail manufacturers during the year (Rs. 75,438); set off by larger recoveries for cost of basic ration supplied from Jail Stock due to increase in prices of foodstuff (Rs. 4,305) and more recoveries on account of increase in the number of other Government prisoners confined in the Jails of East Pakistan (Rs. 1,442).

Review.

The original grant of Rs. 1,09,59,000 was augmented by a supplementary grant of Rs. 6,47,000 sanctioned on the 30th June, 1959 to meet the anticipated increase in expenditure due to rise in prison population and higher cost of foodstuff.

2. The excess of Rs. 4,61,67,178 works out to 4·0 per cent. of the grant as compared with 1·9 per cent. in the previous year.

3. The Stores Account and the Profit and Loss Account of the manufactory Departments of the Dacca, Rajshahi and Comilla Central Jails for the years 1955, 1956, 1957 and 1958 were not made available and as such could not be appended.

See also the Audit Report.

Major Head.		Final Grant or Appropriation.	Actual Expenditure.	More+ Less—.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "29.—Police".				
Home Department—				
O.	8,72,46,300			
S.	76,000	8,52,98,942	8,79,96,826	+26,97,884
R.	—20,23,358			

Col. 4.—Due to surrender by the Inspector-General of Police of the provision for Border Police in anticipation of the transfer of the Border Police to the East Pakistan Rifles and omission to obtain corresponding supplementary grant for the East Pakistan Rifles (Rs.24,71,542), excess expenditure under Special Police, East Pakistan Rifles for which no explanation has been furnished by the Controlling Officer (Rs.17,25,638), larger expenditure under East Pakistan Ansars on account of payment of arrear travelling allowance bills (Rs.2,42,014), payment of arrear pay in the modified scales to some officers of the Intelligence Bureau (Rs.54,918), increased expenditure under Police Training School due to drawal of arrear pay and allowances on account of revision of pay scales (Rs.32,301), excess expenditure in connection with the Railway Police for which no explanation has been furnished by the Controlling Officer (Rs.7,714), excess expenditure due to drawal of leave salary and deputation pay of certain officers in United Kingdom (Rs.1,929) and maintenance of the Police Committee since defunct (Rs.284); partly set off by execution of less works during the year by the Works, Housing and Settlement (C & B) Department due to non-availability of building materials (Rs.17,34,833), smaller loss on sale of subsidised food (Rs.90,380) and smaller expenditure incurred under Superintendence for which no explanation has been furnished by the Controlling Officer (Rs.13,243). The excesses and the savings were not regularised mainly through omission.

For rounding		—300	..	+300
Surrenders or withdrawals within grant or appropriation—				
R.	20,23,358	20,23,358	..	—20,23,358
Total Grant No. 17—Police		8,73,22,000	8,79,96,826	+6,74,826

The above Appropriation Accounts do not include the following recoveries which are adjusted in the accounts in reduction of expenditure:—

Nature of Recovery.	Estimated Recovery. (Revised)	Actual Recovery.	More+ Less—.
1	2	3	4
	Rs.	Rs.	Rs.
Recoveries, etc.	1,92,51,000	1,34,52,9136	—57,98,864

Col. 4.—Lesser recovery on account of disbandment of Border Police Force (Rs.46,80,957), lesser payment made for the East Pakistan Rifles by the Central Government on Ad-hoc basis (Rs.9,63,700), adjustment of the excess recovery made from the Central Government in connection with the Criminal Investigation Department in the previous years (Rs.91,700) and lesser payment made for the Railway Police by the Pakistan Eastern Railway Administration than anticipated (Rs.62,507).

REVIEW.

The original grant of Rs. 8,72,46,000 was augmented by a supplementary grant of Rs. 76,000 sanctioned on the 30th June, 1959 to meet the increase in expenditure on pay and allowances as a result of the entertainment of additional staff in the Criminal Investigation Department—Enforcement Branch.

2. The excess of Rs.6,74,826 works out to 0·8 per cent. of the grant as against the saving of 1·1 per cent. in the preceding year. A sum of Rs.20,23,358 was, however, surrendered increasing the excess to 3·2 per cent. of the modified grant as against the saving of 1·1 per cent. in the previous year.

3. The grant presents instances of excessive surrender causing excess over allotments as well as omission to provide funds to cover the excesses.

See also the Audit Report.

Major Head.		Final Grant or Appropriation.	Actual Expenditure.	More+ Less—.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "30.—Ports and Pilotage".				
Home Department—				
O.	24,57,880			
S.	2,66,000	23,36,695	20,28,279	—3,08,416
R.	—3,87,185			

Col. 4.—Mainly due to non-utilisation of provision for repairs and outfit of the Pooled Launches carried out and stores and uniforms supplied by the Ex-Government Dockyard, Narayanganj (Rs.2,55,858) non-payment of the grant-in-aid to the Inland Water Transport Authority owing to a dispute regarding the payment having arisen between the Joint Steamer Company and the Inland Water Transport Authority (Rs. 36,875), non-payment of arears of expatriation allowance to Engineer and Ship Surveyors (Rs. 10,000), smaller tours (Rs. 2,985), curtailment of expenditure on Contingent charges as a measure of economy (Rs. 1,324), and non-payment of subsidies to the Joint Steamer Companies due to certain discrepancies in the claim preferred by them at the fag end of the year (Rs. 863). The saving could not be regularised partly due to non-receipt of timely information from the local officers and partly in anticipation of the payment of the grant-in-aid within the financiai year.

For rounding—				
O.	120	..	..	..
R.	—120			
Total Major Head 30.—Ports and Pilotage. ..		23,36,695	20,28,279	—3,08,416
Major Head "73.—Capital Outlay on Ports".				
Home Department—				
O.	1,01,00,000	95,000	94,687	—313
R.	—1,00,05,000			
Surrenders or withdrawals within grant or appropriation—				
R.	1,03,92,305	1,03,92,305	..	—1,03,92,305
Total Grant No. 18.—Ports and Pilotage ..		1,28,24,000	21,22,966	—1,07,01,034

The above Appropriation Accounts do not include the following recoveries which are adjusted in the accounts in reduction of expenditure:—

Nature of Recovery.	Estimated Recovery (Revised).	Actual Recovery.	More + Less—.
1	2	3	4
	Rs.	Rs.	Rs.
30.—Ports and Pilotge—			
A.—Charges for Pooled Launches—			
Deduct—Charges recoverable from other Governments, Departments, etc.	9,43,000	4,51,723	—4,91,277

Col. 4.—Mainly, smaller recoveries of the outstanding claims of the ex-Government Dockyard, Narayanganj due to delay in the acceptance of the debits by the various departments.

REVIEW.

The original grant of Rs.1,25,58,000 was augmented by a supplementary grant of Rs.2,66,000 sanctioned on the 30th June, 1959 mainly to cover grant to the Inland Water Transport Authority for taking over certain work previously done by the Joint Steamer Company.

2 The saving of Rs.1,07,01,034 works out to 83·4 per cent. of the grant as compared with 40·9 per cent. in the previous year. A sum of Rs.1,03,92,30[illegible] was, however, surrendered reducing the saving to 12·7 per cent. of the modified grant.

3. The supplementary grant obtained under the Major head "30.—Ports and Pilotage" proved wholly unnecessary.

4. The Major Head "30.—Ports and Pilotage" presents an instance omission to surrender the anticipated saving.

See also the Audit Report.

Major Head.		Final Grant or Appropriation.	Actual Expenditure.	More+ Less—.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "36.—Scientific Departments".				
Education Department—				
O.	63,650	13,650	11,906	—1,744
R.	—50,000			
Col. 4.—Non-payment of grants to the Dacca Museum. The saving was not surrendered due to omission.				
For rounding—				
O.	350	..		..
R.	—350			
Surrenders or withdrawals within grant or appropriation—				
R.	50,350	50,350	..	—50,3540
Total Grant No. 36.—Scientific Departments.	..	64,000	11,906	—52,09

REVIEW.

The saving of Rs. 52,094 works out to 81·4 per cent. of the grant as compared with 88.9 per cent. in the previous year. A sum of Rs. 50,350 was, however, surrendered reducing the saving to 12·8 per cent. of the modified grant as compared with no saving in the preceding year.

Major Head.		Final Grant or Appropriation.	Actual Expenditure.	More+ Less–.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "37.—Education".				
Education Department—				
Charged		*12,50,000*	*12,50,000*	..
Authorised/Voted—				
O.	3,08,18,800			
S.	21,62,000	3,29,75,686	3,31,87,052	+2,11,366
R.	—5,114			
For rounding—				
Authorised/Voted		200	..	—200
Surrenders or withdrawals within grant or appropriation—				
R.	5,114	5,114	..	—5,114
Total Grant No. 20.—Charges on account of Education—				
Charged		*12,50,000*	*12,50,000*	..
Authorised/Voted		3,29,81,000	3,31,87,052	+2,06,052

REVIEW.

The original grant of Rs. 3,08,19,000 was augmented by a supplementary grant of Rs. 21,62,000 sanctioned on the 30th June, 1959 to meet the expenditure out of the Central grant to Educational Institutions affected by natural calamities.

2. In the charged section there is no variation in this year as in the previous year.

3. In the authorised/voted section the excess of Rs. 2,06,052 works out to 0·6 per cent. of the grant as against a saving of 1·4 per cent. in the previous year. A sum of Rs. 5,114 was, however, surrendered which did not produce any change in the percentage of savings.

4. The Stores Account of the Ahsanullah Engineering College, Dacca for the year 1958-59 is appended.

Stores Account of the Ahsanullah Engineering College, Dacca for the year 1958-59.

Particulars. 1	Timber. 2	Iron. 3	Paint. 4	Fuel. 5	Miscellaneous. 6	Total. 7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening Balance	1,392	16,333	14,332	1,098	1,58,624	1,91,779
Receipts—						
(*a*) By local purchase	8,971	130	219	7	67,722	77,049
(*b*) From Other Governments, Departments	..	21,364	..	5,076	17,778	44,218
(*c*) From other sources	1,316	286	..	..	7,242	8,844
(*d*) Surplus Stores found as a result of stock verification ..	..	..	1	..	57	58
Total Receipts	10,287	21,780	220	5,083	92,799	1,30,169
Grand Total	11,679	38,113	14,552	6,181	2,51,423	3,21,948
Issues—						
(*a*) Issue for different works, etc.	10,061	5,541	1,259	3,840	78,831	99,532
(*b*) Depreciations (to be written off)	..	..	15	..	1	16
(*c*) Shortage found as result a of stock verification ..	..	..	..	..	4	4
Total Issues	10,061	5,541	1,274	3,840	78,836	99,552
Closing Balance	1,618	32,572	13,278	2,341	1,72,587	2,22,396

Certified that the figures represent a fair account of affairs and they agree with the figures recorded in the Departmental Registers. All items of stores have been physically verified.

Note.—Small Tools have been physically verified. The final account is now under preparation. The small Tools Store Account for the year 1958-59 will be submitted by the second week of November, 1959 after the College will re-open.

Dacca,
The 1st September, 1959 ..

A. B. SALAM,
Store Keeper.

A. M. AHMED,
Head, Mechanical Engineering Department.

MUFTI ALAUDDIN AHMED,
Accountant.

M. A. RASHID,
Principal, Ahsanullah Engineering College, Dacca.

AUDIT CERTIFICATE.

The Stores Account of the Ahsanullah Engineering College, Dacca, for the year 1958-59 was locally test-audited with reference to the records available in the local office. It is certified that subject to the following audit comments the account is correct according to the best of my information and in consideration of the explanations given to me.

Dacca,
The 2nd December, 1959.

M. RAHMAN,
Examiner,
Outside Audit Department.

AUDIT COMMENTS.

No physical varification was carried out in respect of fuel (coal).

2. Consumption Accounts for fuel (coal) in Smith Shop was not maintained.

3. There was a closing balance of Rs.2,04,704 in respect of Tools in the accounts of 1957-58. But no accounts in respect of Tools has been prepared and included in the accounts for 1958-59 by the Department.

4. Though in the note below the account it has been stated that the accounts of Small Tools will be submitted in the Second week of November, 1959, the same has not been submitted upto October, 1960.

See also the Audit Report.

Major Head.		Final Grant or Appropriation.	Actual Expenditure.	More + Less—.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "38.—Medical".				
Health, Social Welfare and Local Government Department—				
O.	1,19,27,570	1,21,93,943	1,29,92,925	+7,98,982
S.	3,29,000			
R.	—62,627			
Col.4.—Explanations have not been furnished by the Controlling Officer.				
For rounding		430	..	—430
Surrenders or withdrawals within grant or appropriation—				
R.	62,627	62,627	..	—62,627
Total Grant No.21.—Medical ..		1,22,57,000	1,29,92,925	+7,35,925

REVIEW.

The original grant of Rs.1,19,28,000 was augmented by a supplementary grant of Rs.3,29,000 sanctioned on the 30th June, 1959 to meet the increased expenditure under Medical Colleges and Schools and for cos of Stores and Leave and deputation salaries during the year.

2. The excess of Rs.7,35,925 works out to 6·0 per cent. of the grant as compared with 0·3 per cent. in the preceding year. A sum of Rs.62,627 was, however, surrendered increasing the excess to 6·5 per cent. of the modified grant as compared with 4·9 per cent. in the previous year.

3. The grant presents an instance of injudicious surrender causing excess over allotments.

4. The grant also reveals a case of uncovered excess.

5. Acceptance of the figures of actual expenditure relating to Provincialisation of Sadar and Sub-divisional Hospitals have not been furnished by the Controlling Officer.

6. The Consolidated Stores Account of the Principal State Hospitals in East Pakistan and the Stores Account of the Central Medical Store, Tejgaon for the year 1958-59 have not been furnished by the Department and could not, therefore, be appended.

See also the Audit Report.

Major Head.		Final Grant or Appropriation.	Actual Expenditure.	More+ Less–.
1		2	3	4
Major Head "39.—Public Health".				
Health, Social Welfare and Local Government Department—				
O.	56,98,782	67,38,545	66,88,110	–50,435
R.	10,39,763			
For rounding		218	..	–218
Total Major Head "39.—Public Health" ..		67,38,763	66,88,110	–50,653
Major Head "70.—Capital Outlay on Improvement of Public Health".				
Health, Social Welfare and Local Government Department—				
O.	99,02,000	18,00,000	15,78,755	–2,21,245
R.	–81,02,000			

Col. 4.—Explanations have not been furnished by the Controlling Officer.

Surrenders or withdrawals within grant or appropriation.—				
R.	70,62,237	70,62,237	..	–70,62,237
Total Grant No. 22.—Public Health ..		1,56,01,000	82,66,865	–73,34,135

The above Appropriation Accounts do not include the following recoveries which are adjusted in the accounts in reduction of expenditure:—

Nature of Recovery.	Estimated Recovery. (Revised)	Actual Recovery.	More+ Less–.
1	2	3	4
Major Head "39.—Public Health".	Rs.	Rs.	Rs.
Deduct—Recoveries from other Governments, Departments, etc.	50,000	53,394	+3,394

Col.4.—Explanations have not been furnished by the Controlling Officer.

REVIEW.

The saving of Rs. 73,34,135 works out to 47·0 per cent. of the grant as compared with 42·5 per cent. in the previous year. A sum of Rs. 70,62,237 was, however, surrendered reducing the saving to 3·5 per cent. of the modified grant as compared with 41·0 per cent. in the preceding year.

2. Major Head "70.—Capital Outlay, etc." presents a case of omission to surrender the anticipated saving.

3. Acceptance of the figures of actuals under the Major head 39.—Public Health—(i) Grants in-aid, etc., towards the pay of Health Officers and Sanitary Inspectors, (ii) Works—*Deduct*—Recoveries, etc., Charges in England and those under the major head 72.—Capital Outlay, etc., have not been furnished by the Controlling Officers.

4. The details of the transactions under "Works—Suspense" are appended at Annexure.

ANNEXURE.

The transactions under each unit of "suspense" during the year 1958-59 are exhibited below :—

Detailed units. 1	Opening balance. 2	Debit. 3	Credit. 4	Closing balance. 5
	Rs.	Rs.	Rs.	Rs.
39.—Public Health—				
(*i*) Purchases	Cr. 10,60,832	5,47,563	8,37,682	Cr. 13,50,951
(*ii*) Stock	Dr. 1,11,291	..	1,11,291	..
(*iii*) Miscellaneous Public Works Advances	Dr. 39,48,526	10,22,414	6,19,722	Dr. 43,51,218
Total ..	Dr. 29,98,985	15,69,977	15,68,695	Dr. 30,00,267
70.—Capital Outlay on Improvement of Public Health—				
(*i*) Purchases	Cr. 1,73,574	..	..	Cr. 1,73,574
(*ii*) Miscellaneous Public Works Advances.	Dr. 2,250	..	..	Dr. 2,250
Total ..	Cr. 1,71,324	..	..	Cr. 1,71,324

The credit balances of Rs.13,50,951 and Rs. 1,73,574 against "Purchases" represent the value of materials purchased but not paid or adjusted during the year.

The debit balances of Rs.43,51,218 and Rs.2,250 against "Miscellaneous Public Works Advances" represent mainly debits on account of cost of works done on behalf of other Public Works Divisions awaiting adjustments.

See also the Audit Report.

Major Head.	Final Grant or Appropriation.	Actual Expenditure.	More+ Less—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "40.—Agriculture".			
Agriculture, Co-operation and Relief Department—			
O. .. .. .. 1,19,87,300 R. .. .. .. —13,60,500	1,06,26,800	1,07,66,529	+1,39,729
Col. 4.—Explanation not furnished by the Controlling Officers.			
For rounding	—300	..	+300
Total Major Head "40.—Agriculture". ..	1,06,26,500	1,07,66,529	+1,40,029
Major Head "71.—Capital Outlay on Schemes of Agricultural Improvement and Research".			
Agriculture, Co-operation and Relief Department—			
O. .. .. .. 2,73,69,000 R. .. .. ..—1,02,09,000	1,71,60,000	1,63,34,993	—8,25,007
Col. 4.—Explanation have not been furnished by the Controlling Officers.			
Surrenders or withdrawals within grant or appropriation—			
R. 1,15,69,500	1,15,69,500	..	—1,15,69,500
Total Grant No. 23.—Charges on account of Agriculture". ..	3,93,56,000	2,71,01,522	—1,22,54,478

The above Appropriation Accounts do not include the following recoveries which are adjusted in the accounts in reduction of expenditure:—

Nature of Recovery.	Estimated Recovery. (Revised)	Actual Recovery.	More+ Less—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head 40.—Agriculture—			
Deduct—Charges recoverable from other Governments, Departments, etc. ..	17,86,000	..	—17,86,000
Col. 4.—Explanation has not been furnished by the Controlling Officer.			
Major Head 71.—Capital Outlay, etc.—			
Deduct—Charges recoverable from Centre. ..	93,50,000	39,74,888	—53,75,112
Col. 4.—Explanations have not been furnished by the Controlling Officers.			
Total ..	1,11,36,000	39,74,888	—71,61,112

REVIEW.

The saving of Rs. 1,22,54,478 works out to 31·1 per cent. of the grant as compared with 69·1 per cent. in the preceding year. A sum of Rs. 1,15,69,5 was, however, surrendered reducing the saving to 2·5 per cent. of the modified grant as compared with 49·1 per cent. in the previous year.

2. The Major Head "71" presents an instance of omission to surrender the saving.

3. The Major Head "40.—Agriculture" reveals that the vote of the Legislature and authentication of the Governor were obtained for the net grant instead of the gross under the minor heads 'E' and 'F'.

4. A detailed account of the Schemes under "Grow More Food" Campaign for the year is appended.

5. The expenditure under the Major Head "40.—Agriculture" includes also expenditure on the purchase and distribution of seeds of various kinds for which seed stores were established at various places. Profit and Loss Accounts for the year 1958-59 of the various kinds of seeds stores have not been made available by the Department for incorporation in the Appropriation Accounts.

6. The acceptance of the figures of actuals have not been furnished by the Controlling Officer.

Detailed Account of Schemes under Grow More Food Campaign during 1958-59.

Name of Schemes.	Budget Estimates.	Total expenditure during the year.
1	2	3
	Rs.	Rs.
(1) Scheme for distribution of manure	35,00,000	19,85,458
(2) Scheme for composting town refuge into manure ..	36,000	34,811
(3) Scheme for Establishment of seed stores in East Pakistan	1,46,000	3,49,282
(4) Scheme for cane crushers and juice-boiling pans	28,000	12,253
(5) Scheme for manufacture of Spades and Ploughs	..	13,143
Total ..	37,10,000	23,94,947

See also the Audit Report.

Major Head.		Final Grant or Appropriation.	Actual Expenditure.	More + Less—.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "41.—Veterinary".				
Agriculture, Co-operation and Relief Department—				
O.	32,78,750	32,60,000	31,89,846	—70,154
R.	—18,750			
Col. 4.—Explanations have not been furnished by the Controlling Officer.				
For rounding		250	..	—250
Total Major Head "41.—Veterinary" ..		32,60,250	31,89,846	—70,404
Major Head "71.—Capital Outlay on Schemes of Agricultural Improvement and Research (Veterinary)".				
Agriculture, Co-operation and Relief Department—				
O.	84,84,000	47,59,135	32,23,380	—15,35,755
R.	—37,24,865			
Col. 4.—Explanations have not been furnished by the Controlling Officer.				
Surrenders or withdrawals within grant or appropriation—				
R.	37,43,615	37,43,615	..	—37,43,615
Total Grant No. 24.—Charges on account of Veterinary. ..		1,17,63,000	64,13,226	—53,49,774

The above Appropriation Accounts do not include the following recoveries which are adjusted in the accounts in reduction of expenditure:—

Nature of Recovery.	Estimated Recovery (Revised).	Actual Recovery.	More + Less—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "41.—Veterinary".			
Recoveries from other Governments, Departments, etc., on account of Hospitals and Dispensaries.	44,000	..	—44,000
Col. 4.—Explanations have not been furnished by the Controlling Officer.			
Major Head "71.—Capital Outlay, etc.".			
Deduct—Charges recoverable from Centre.	23,28,000	3,11,328	—20,16,672
Col. 4.—Explanations have not been furnished by the Controlling Officer.			
Total	23,72,000	3,11,328	—20,60,672

REVIEW.

The saving of Rs. 53,49,774 works out to 45·5 per cent. of the grant as compared with 13·2 per cent. in the previous year. A sum of Rs. 37,43,615 was, however, surrendered reducing the above saving to 20·0 per cent. of the modified grant as compared with 5·6 per cent. in the preceding year.

2. The grant presents instances of omission to surrender the savings.

3. The vote/authorisation was obtained on the net amount under the minor head "Hospitals and Dispensaries" subordinate to the Major Head "41.—Veterinary" instead of on the gross amount. This resulted in a less voting/authorisation of Rs. 2,43,000 under the grant.

4. Acceptance of the figures of actual expenditure has not been furnished by the Controlling Officer.

Major Head.		Final Grant or Appropriation.	Actual Expenditure.	More+ Less—.
1		2	3	4
		Rs.	Rs.	Rs.
Mejor Head "42—Co-operation." Agriculture, Co-operation and Relief Department—				
O.	33,10,100	34,03,100	35,35,158	+1,32,058
S.	93,000			

Col. 4.—Mainly due to drawal of arrears of pay and allowances on account of revision of pay scales. The excess was not regularised due to non-receipt of additional funds in time.

For rounding	..	900	..	—900
Total Grant No. 25.—Charges on account of Co-operative Credit.		34,04,000	35,35,158	+1,31,158

REVIEW.

The original grant of Rs.33,11,000 was augmented by a supplementary grant of Rs. 93,000 sanctioned on the 30th June 1959 to meet the anticipated increased expenditure under head "Superintendence."

2. The excess of Rs.1,31,150 works out to 3·9 per cent. of the grant as against the saving of 10·4 per cent. in the previous year. There was no surrender in this year.

3. The Accounts of Land Mortgage Banks for the year ended 30th June, 1959 and the Review thereon have been appended.

Account and Review of the Land Mortgage Banks for the year ended 30th June, 1959.

Under the Scheme of the Co-operative Land Mortgage Banks, ten Co-operative Land Mortgage Banks were run by the Government of Bengal (Undivided) in selected areas of the Province. Out of these the Government of East Pakistan are continuing to run seven Co-operative Land Mortgage Banks on the same footing after Independence. The principal objects of these Banks are to afford long term credit facilities to substantial cultivators, small land owners and rent-receivers and the like who fall within the description of "persons of limited means" mentioned in the preamble to the Co-operative Societies Act II of 1912. For entitlement to all the facilities they must be members of the Co-operative Societies.

2. It is provided in the paragraph 12 of the Scheme for the Co-operative Land Mortgage Banks that the Co-operative Department will make necessary arrangements for the running audit of the Accounts of the Banks and will issue necessary instructions regarding the procedure which should be adopted on the following points :—

1. Preparation of loan applications.
2. Investigation of title and enquiry into loan applications.
3. Evaluation of lands offered as security.
4. Payment of loans.
5. Recovery of loans and interests.
6. Forms to be used for keeping the Accounts for Mortgage deeds and deeds of assignments, etc.

3. Under paragraph 13 of the Scheme the East Pakistan Provincial Co-operative Bank, Ltd., is to finance the Land Mortgage Banks in respect of (*i*) granting loans to Land Mortgage Bank, (*ii*) floating of Debenture and (*iii*) appointment of separate committee of management for Land Mortgage Banks with the Registrar of Co-operative Societies as an Ex-Officio member. This has not, however, been materialised due to non-establishment of the Central Land Mortgage Bank which was designed to co-ordinate the activities of the Land Mortgage Banks in the Province. Accordingly, the Government have undertaken the responsibility of granting loans to the Land Mortgage Banks through the East Pakistan Provincial Co-operative Bank and the cost of management of the existing Land Mortgage Banks continues to be borne by the Government.

4. The Government of East Pakistan make a grant of subsidies to the Co-operative Land Mortgage Banks every year equal to the amount representing the differences between the gross profits and the management charges in the event of the latter being greater than the former. This arrangement of

payment of subsidies to the Banks has been agreed to by the Government up to the period ended 30th June, 1959. The decision regarding the continuance or otherwise of the Government subsidy beyond 30th June, 1959 is under consideration of the Government.

5. The sub-joined statement compiled from the Profit and Loss Accounts of these Banks furnished by the Registrar of Co-operative Societies, East Pakistan shows the General Revenue position for the year ended 30th June, 1959 and their financial relation with the Provincial Government. It will be observed from item No. (5) of the statement that during the year under review all the Banks except the Banks at Dacca and Khulna were running at a profit. The cost of management of the Khulna Land Mortgage Bank charged to Bank comes to Rs. 15,734 for the year under review. Out of this amount Rs. 10,702 has been met from the profit for the year and Rs. 5,032 from the undistributed profit of the previous year.

Statement showing the Revenue position of the Land Mortgage Banks for the year ending 30th June, 1959.

Particulars.	Pabna.	Jessore.	Comilla.	Mymen-singh.	Dacca.	Rajshahi.	Khulna.	Total.
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(1) Interest earned and other receipts	22,032	20,692	13,997	43,057	32,281	42,709	27,987	2,02,755
(2) *Deduct*—Interests paid and other charges	664	5,725	2,088	4,904	17,907	8,687	17,285	57,260
(3) Gross profit	21,368	14,967	11,909	38,153	14,374	34,022	10,702	1,45,495
(4) Management charges	19,625	14,447	3,075	24,014	16,691	14,113	19,910	1,11,875
(5) Difference (More+Less—)	+1,743	+520	+8,834	+14,139	—2,317	+19,909	—9,208	+33,620
(6) Cost of Management charges to Banks [(4)—(7)] ..	19,625	14,447	3,075	24,014	14,374	14,113	15,734	1,05,382
(7) Government subsidy	..	..	..	..	2,317	..	4,176	6,493
(8) Management charges drawn from Government ..	12,075	10,734	10,764	12,060	15,319	10,821	13,775	85,548
(9) Amount recoverable from Banks	12,075	10,734	10,764	12,060	13,002	10,821	9,599	79,055
(10) Amount payable to Bank by Government ..	..	..	..	..	..	..	..	..

See also the Audit Report.

Major Head.		Final Grant or Appropriation.	Actual Expenditure.	More + Less—.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "43.—Industries".				
Commerce, Labour and Industries Department—				
O.	18,77,200	18,34,877	18,46,335	+11,458
R.	—42,323			
For rounding		800	..	—800
Total Major Head "43.—Industries"		18,35,677	18,46,335	+10,658
Major Head "72.—Capital Outlay on Industrial Development".				
Commerce, Labour and Industries Department—				
O.	2,15,03,000	1,34,52,541	37,37,040	—97,15,501
R.	—80,50,459			
Col.4.—Mainly due to non-execution of works during the year for want of Government sanction. The savings and excesses were not regularised through omission.				
Salt Department		6,31,000	..	—6,31,000
Col.4.—Due to non-execution of works during the year for want of Government sanction. The saving was not surrendered due to omission.				
Total Major head "72.—Capital Outlay on Industrial Development".		1,40,83,541	37,37,040	—1,03,46,501
Surrenders or withdrawals within grant or appropriation—				
R.	80,92,782	80,92,782	..	—80,92,782
Total Grant No.26.—Industries—Industries ..		2,40,12,000	55,83,375	—1,84,28,625

REVIEW.

The saving of Rs.1,84,28,625 works out to 76·7 per cent. of the grant as compared with 69·9 per cent. in the previous year. A sum of Rs.80,92,782 was, however, surrendered reducing the above saving to 64·9 per cent. of the modified grant as compared with 4·3 per cent. in the preceding year.

2. Major head "72.—Capital Outlay, etc." presents instances of omission to surrender the savings.

3. Acceptances of the figures of expenditure on account of Survey of Mining and Minerals relating to the Commerce, Labour and Industries Department and Development of Salt Industry relating to Salt Department have not been furnished.

Major Head.	Final Grant or Appropriation.	Actual Expenditure.	More+ Less–.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "43.—Industries". Cottage Industries".			
Commerce, Labour and Industries Department—			
O. .. .. .. 10,98,700 R. .. .. .. —3,32,977	7,65,723	7,78,626	+12,903
Col. 4.—Due to adjustment of book debit bills on account of Cottage Industries at the fag end of the year (Rs. 13,503); partly set off by non-execution of the Industrial Fair at Dacca during the year (Rs. 600). The excess was due to excessive surrender through oversight.			
For rounding—			
O. .. .. .. 300 R. .. .. .. —500	—200	..	+200
Surrenders or withdrawals within grant or appropriation—			
R. 3,33,477	3,33,477	..	—3,33,477
Total Grant No. 27.—Industries—Cottage Industries.	10,99,000	7,78,626	—3,20,374

REVIEW.

The saving of Rs. 3,20,374 works out to 29·2 per cent. of the grant. A sum of Rs. 3,33,477 was, however, surrendered converting the saving into an excess of 1·7 per cent. of the modified grant.

2. The grant also presents an instance of injudicious surrender causing excess over allotments.

3. The grant furnishes an instance of omission to obtain additional funds to cover the excess.

Major Head.		Final Grant or Appropriation.	Actual Expenditure.	More+ Less—.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "43.—Industries". Fisheries—				
Agriculture, Co-operation and Relief (Fisheries) Department—				
O.	8,08,800	7,55,287	7,82,506	+27,219
R.	—53,513			

Due to adjustment of unforeseen contingent expenditure after the close of the financial year (Rs.14,662) payment of arrear pay of an officer after his reinstatement (Rs.8,251 and procurement of raw materials and adjustment of the value of twine at the end of the year (Rs.4,306). The excess was not regularised due to non-anticipation of the excess expenditure before the close of the financial year.

For rounding		200	..	—200
Total Major Head 43.—Industries		7,55,487	7,82,506	+27,019
Major Head "72.—Capital Outlay on Industrial Development".				
Agriculture, Co-operation and Relief (Fisheries Department—				
O.	46,15,000	8,47,207	8,31,891	—15,316
R.	—37,67,793			
Surrenders or withdrawals within grant or appropriation—				
R.	38,21,306	38,21,306	..	—38,21,306
Total Grant No. 28.—Industries—Fisheries ..		54,24,000	16,14,397	—38,09,603

The above Appropriation Accounts do not include the following recoveries which are adjusted in the accounts in reduction of expenditure:—

Nature of Recovery.	Estimated Recovery. (Revised)	Actual Recovery.	More+ Less—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "43.—Industries"—Fisheries—			
Amounts recoverable from other Governments, Departments, etc.,—Piscicultural Experiments, Research and Demonstration.	23,000	..	—23,000

Col. 4.—Explanations have not been furnished by the Controlling Officer.

Nature of Recovery.	Estimate Recovery (Revised).	Actual Recovery.	More+ Less–.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "72.—Capital Outlay on Industrial Development".			
Deduct—Charges recoverable from Central Government	2,50,000	67,000	–1,83,000
Col. 4.—Explanations have not been furnished by the Controlling Officer.			
Total ..	2,73,000	67,000	–2,06,000

REVIEW.

The saving of Rs.38,09,603 works out to 70·2 per cent. of the grant as compared with 7·9 per cent. in the previous year. A sum of Rs.38,21,306 was, however, surrendered converting the above saving into an excess of 0·7 per cent of the modified grant as against the saving of 3·7 per cent. in the preceding year.

2. Major Head "43.—Industries"—Fisheries presents an instance of excessive surrender causing excess over the allotments.

3. Major Head "43.—Industries"—Fisheries also presents an instance of omission to cover the excess by obtaining additional funds.

4. Acceptance of the figures of actual expenditure in respect of "43.—Industries—*Deduct*—Amounts recoverable from other Governments, Departments, etc." and in respect of "72.—Capital Outlay, etc.—*Deduct*—Charges recoverable from Central Government" has not been furnished by the Controlling Officer.

Major Head.		Final Grant or Appropriation.	Actual Expenditure.	More+ Less—.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "47.—Miscellaneous Departments".				
Commerce, Labour and Industries Department—				
O.	60,01,560	56,43,964	55,91,517	—52,447
R.	—3,57,596			
Planning and Development Department—				
O.	3,37,300	3,14,759	3,46,219	+31,460
R.	—22,541			

Col. 4.—Due to payment of 50 per cent. share of the expenditure of the National Family Expenditure Survey relating to the year 1956-57 against *nil* provision (Rs.9,702), officiating arrangements against leave vacancy without provision (Rs.18,629) and adjustment of pay and allowances of officers drawn in the U. S. A. after the close of the financial year (Rs.3,129). The excess was not regularised partly due to the non-receipt of debit vouchers from Pakistan High Commission within the financial year and partly through omission.

For rounding		140	..	—140
Surrenders or withdrawals within grant or appropriation—				
R.	3,80,137	3,80,137	..	—3,80,137
Total Grant No. 29.—Miscellaneous Departments ..		63,39,000	59,37,736	—4,01,264

Review.

The saving of Rs.4,01,264 works out to 6·3 per cent. of the grant as compared with 10·0 per cent. in the previous year. A sum of Rs.3,80,137 was, however, surrendered reducing the saving of 0·4 per cent. of the modified grant as compared with 1·0 per cent. in the preceding year.

2. The grant presents instances of omission to regularise the excess or saving by obtaining additional funds or by surrendering the saving.

3. This head also presents an instance of expenditure incurred in the absence of budget provision.

See also the Audit Report.

Major Head.		Final Grant or Appropriation.	Actual Expenditure.	More+ Less−
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "50.—Civil Works".				
Works, Housing and Settlement (C & B) Department—				
Charged—				
O.	*2,66,000*	*2,61,500*	*3,08,642*	*+47,142*
R.	*—4,500*			

Col. 4.—Due to urgent and special repairs of Buildings (Rs. 18,565) and larger expenditure under General Administration due to high tendered rates (Rs. 16,057) and under Establishment (Rs. 12,520). The excess was not regularised partly due to omission and partly due to the non-anticipation of the visit of the President of Pakistan.

Authorised/Voted—				
O.	2,36,71,000	2,28,16,229	1,85,89,488	—42,26,741
R.	—8,54,771			

Col. 4.—Mainly due to non-adjustment of the cost of materials received but not paid for (Rs. 49,56,395), non-execution of certain works owing to some technical reasons (Rs. 2,65,238), non-adjustment of expenditure incurred on Sugar Cane Zone roads (Rs. 1,82,707), non-settlement of certain contractors' claims (Rs. 1,07,357), non-receipt of supply of tools from abroad (Rs. 62,673), and non-payment of outstanding liabilities in connection with Stationery and printing (Rs. 24,454); partly set off by larger expenditure under Establishment (Rs. 6,85,024) urgent and special repair of Government Buildings (Rs. 6,41,270) and larger expenditure incurred under General Administration on account of high rates of tender (Rs. 68,226). The savings and excesses were not regularised mainly through omission.

Major Head "81.—Capital Account of Civil Works outside the Revenue Account".				
Works, Housing and Settlement (C. & B.) Department—				
O.	6,20,47,000	6,10,67,015	5,67,50,426	—43,16,589
S.	1,78,99,000			
R.	—1,88,78,985			

Col. 4.—Explanations have not been furnished by the Controlling Officer.

Surrenders or withdrawals within grant or appropriation—				
Charged—				
R.	*4,500*	*4,500*	..	*—4,500*
Authorised/Voted—				
R.	1,97,33,756	1,97,33,756	..	—1,97,33,756
Total Grant No. 30.—Civil Works—				
Charged		*2,66,000*	*3,08,642*	*+42,642*
Authorised/Voted		10,36,17,000	7,53,39,914	—2,82,77,086

The above Appropriation Accounts do not include the following recoveries which are adjusted in the accounts in reduction of expenditure:—

Nature of Recovery. 1	Estimated Recovery (Revised). 2	Actual Recovery. 3	More+ Less—. 4
	Rs.	Rs.	Rs.
Major Head "50—Civil Works".			
Deduct—Recoveries on account of Establishment.	26,00,000	27,41,754	+1,41,754
Col. 4.—Explanations have not been furnished by the Controlling Officer.			
Deduct—Recoveries on account of Tools and Plant.	1,00,000	1,36,265	+36,265
Col. 4.—Explanations have not been furnished by the Controlling Officer.			
Deduct—Recoveries on account of Sugar Cane Cess Fund.	2,73,000	..	—2,73,000
Col. 4.—Explanations have not been furnished by the Controlling Officer.			
Total ..	29,73,000	28,78,019	—94,981
Major Head "81—Capital Account of Civil Works outside the Revenue Account."			
Deduct—Recoveries from Centre on account of Original Works—			
Buildings	50,000	..	—50,000
Col. 4.—Explanations have not been furnished by the Controlling Officer.			
Deduct—Recoveries from Centre on account of Original Works—			
Communications	74,19,000	..	—74,19,000
Col. 4.—Explanations have not been furnished by the Controlling Officer.			
Total ..	74,69,000	..	—74,69,000
Total Recoveries ..	1,04,42,000	28,78,019	—75,63,981

REVIEW.

The original grant of Rs.8,57,18,000 was augmented by a supplementary grant of Rs. 1,78,99,000 sanctioned on the 30th June, 1959, under the Major head "81.—Capital Accounts of Civil Works outside the Revenue Account" to meet the increased expenditure on the expanded Road Programme.

2. In the charged section the excess of Rs. 42,642 works out to 16·0 per cent. of the appropriation as against the saving of 30·8 per cent. in the previous year. A sum of Rs. 4,500 was, however, surrendered increasing the above excess to 18·0 per cent. of the modified appropration as compared with 24·5 per cent. in the preceding year.

3. In the authorised/voted section the saving of Rs. 2,82,77,086 works out to 27·3 per cent. of the grant as compared with 59·5 per cent. in the previous year. A sum of Rs. 1,97,33,756 was, however, surrendered reducing the saving to 10·2 per cent. of the modified grant as compared with 11·8 per cent. in the preceding year.

4. The supplementary grant obtained under the Major Head "81.—Capital Account of Civil Works, outside the Reveuue Account" proved wholly unnecessary.

5. In view of the ultimate excess, the surrender under the Major Head "50.—Civil Works (*Charged*)" proved wholly injudicious.

6. Major Heads "50.—Civil Works (Authorised/Voted)" and "81.—Capital Account of Civil Works, etc." present instances of omission to surrender the savings.

7. *Establishment and Tools and Plant charges of Civil Works*—The charges for general establishment, ordinary Tools and Plant and expenditure in England were initially booked in the accounts for 1958-59 under the major head "50.—Civil Works" and distributed after the close of the year among the major heads "50.—Civil Works", "63.B.—Development—Civil Works", "80.—Town Development Schemes" and "81.—Capital Account of Civil Works outside the Revenue Account" in proportion to the outlay on works under these heads. This allocation is technically called *pro rata* distribution. No provision for these charges is, however, made in the budget separately under the different Major Heads as

xpenditure varies in proportion to the works outlay under the system of *pro-rata* distribution, and consequently no effective control is possible. Provision or these charges was made in the budget under the following sub-heads under he major head "50.—Civil Works".

Major head and Sub-head.

50.—Civil Works—

Establishment.
Tools and Plant.
Charges in England.

8. The expenditure shown in the Appropriation Accounts was, however, actually distributed in the account under the different major heads as shown in the statement below :—

Major heads, etc.	Establishment.		Tools and Plant.		Charges in England.
	Authorised/ *Charged.*	Voted.	Authorised/ *Charged.*	Voted.	
1	2	3	4	5	6
	Rs.	Rs.	*Rs.*	Rs.	Rs.
50.—Civil Works ..	*11,976*	6,64,546	*544*	30,400	3,811
50-B.—Development—Civil Works	..	49,452	..	2,259	278
50.—Town Development Schemes	..	72,480	..	3,311	408
81.—Capital Account of Civil Works outside the Revenue Account.	..	29,44,816	..	1,34,548	16,573
Total	*11,976*	37,31,294	*544*	1,70,518	21,070

9. The gross establishment charges of the Works, Housing and Settlement (Communication and Buildings) Department during 1958-59 amounted to Rs.65,06 lacs (6·506 millions) against the total works outlay of Rs.9,30,97 lacs (93·097 millions), i.e., 7 per cent. of the outlay as compared with 6·2 per cent. in the preceding year. A sum of Rs.27·41 lacs (2·741 millions) was recovered during the year under review on account of Establishment charges. The net establishment charges consequently amounted to Rs.37·65 lacs (3·765 millions and were 4·4 per cent. of the total outlay as compared with 1·2 per cent. in the preceding year.

10. A Detailed Statement of Expenditure on Important New Works is appended at Annexure 'A'. The following table shows the original provision, the final appropriation and the actual works expenditure in this grant:—

Major Head, etc.	Original Appropriation.	Final Appropriation.	Actual Expenditure.	Outlay compared with Original Appropriation More+ Less—.	Outlay compared with Modified Appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
50.—Civil Works—					
Original Works—					
Buildings—					
Charged ..	*16,000*	*46,500*	*62,557*	*+46,557*	*+16,057*
Authorised/Voted ..	26,67,000	21,01,016	18,05,206	—8,61,794	—2,95,810
Communications ..	69,78,000	62,99,998	61,17,291	—8,60,709	—1,82,707
Total—					
Charged ..	*16,000*	*46,500*	*62,557*	*+46,557*	*+16,057*
Authorised/Voted ..	96,45,000	84,01,014	79,22,497	—17,22,503	—4,78,517
81.—Capital Account of Civil Works, etc.					
Original Works—					
Buildings ..	1,91,17,000	64,49,416	71,05,374	—1,20,11,626	+6,55,958
Communications ..	3,82,44,000	5,44,80,577	6,61,18,873	+2,78,74,873	+1,16,38,296
Total ..	5,73,61,000	6,09,29,993	7,32,24,247	+1,58,63,247	+1,22,94,254
Total Annexure A—					
Charged ..	*16,000*	*46,500*	*62,557*	*+46 557*	*+16,057*
Authorised/Voted ..	6,70,06,000	6,93,31,007	8,11,46,744	+1,41,40,744	+1,18,15,737

11. The details of transactions under the head "Suspense" for the year are given at Annexure 'B'. The following table shows the figures under the minor head "Suspense" in this grant:—

Major Heads, etc.	Actual Expenditure.
	Rs.
50.—Civil Works ..	—47,56,395
81.—Capital Account of Civil Works, etc. ..	--1,64,73,821

12. The Stores Account of the Works, Housing and Settlement (Communications and Buildings) Department for the year is appended at Annexure 'C'.

ANNEXURE A.

Detailed Statement of Expenditure on Important New Works.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with Original appropriation More+ Less—.	Outlay compared with Modified appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
50—Civil Works.					
Original Works—Buildings.					
I.—Major works above Rs. 50,000 for which specific provisions were made in the Budget.					
(1) Survey Institute Building at Mainamati.	2,50,000	..	..	—2,50,000	..

Col. 5.—Due to transfer of the work to another Major head.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with Original appropriation More+ Less—.	Outlay compared with Modified appropriation More+ Less—.
(2) Construction of the new Headquarters of Madaripur Sub-division at Sakuni.	50,000	10,000	—3,938	—53,938	—13,938

Col. 5.—Explanation not furnished ; Col. 6.—Due to non-receipt of the revised estimate duly sanctioned from the authority. Estimate Rs. 10,49,000 ; expenditure to end of 1958-59 Rs. 9,92,450; balance Rs. 56,550 ; in progress.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with Original appropriation More+ Less—.	Outlay compared with Modified appropriation More+ Less—.
(3) Construction of Treasury Buildings at Comilla.	5,000	..	..	—5,000	..

Col. 5.—Due to not taking up of the work for administrative reasons. Estimate Rs. 75,000 ; expenditure to end of 1958-59 *nil* ; balance Rs. 75,000 ; in progress.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with Original appropriation More+ Less—.	Outlay compared with Modified appropriation More+ Less—.
(4) Extension of Sub-jail at Bagerhat, Khulna.	30,000	50,000	17,760	—12,240	—32,240

Col. 5.—Explanation not furnished ; Col. 6.—Due to non-payment of contractors' bill Estimate Rs. 1,61,000 ; expenditure to end of 1958-59 Rs. 34,821 ; balance Rs. 1,26,179 ; in progress.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with Original appropriation More+ Less—.	Outlay compared with Modified appropriation More+ Less—.
(5) Construction of second floor over barracks I and II in Chittagong District Jail.	20,000	30,000	30,031	+10,031	+31

Col. 5.—Explanation not furnished ; Estimate Rs. 73,000 ; expenditure to end of 1958-59 Rs. 31,831 ; balance Rs. 41,169 ; in progress.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with Original appropriation More+ Less—.	Outlay compared with Modified appropriation More+ Less—.
(6) Construction of Barrack No. II at Sardah Police Training College, Rajshahi.	2,00,000	..	—52,121	—2,52,121	—52,121

Cols. 5 and 6.—Due to transfer of site materials. Estimate Rs. 8,77,000 ; expenditure to end of 1958-59 Rs. 16,552 ; balance Rs. 8,93,552 ; in progress (taken from Annexure A for 1956-57).

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appro-priation.	Modified appro-priation.	Expenditure.	Outlay compared with Original appropriation More+ Less—.	Outlay compared with Modified appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
50.—Civil Works—*contd.*					
Original works—Buildings—*contd.*					
I.—Major works above Rs. 50,000 for which specific provisions were made in the Budget—*contd.*					
(7) Construction of stables and sahees' quarters in the Police-Training College at Sardah, Rajshahi.	2,00,000	1,50,000	1,49,203	—50,797	—797

Col. 5.—Explanation not furnished. Estimate Rs. 3,89,200; expenditure to end of 1958-59 Rs. 1,59,746; balance Rs. 2,29,454; in progress.

(8) Water Supply and Sewerage Scheme at Sardah Police Training College, Rajshahi.	8,000	53,000	74,491	+66,491	+21,491

Cols. 5 and 6.—Due to adjustment of debits raised by other division. Estimate Rs. 6,80,300; expenditure to end of 1958-59 Rs. 7,46,073; excess Rs. 65,773; in progress (taken from Annexure 'A' for 1956-57).

(9) Construction of quarters for D. I. G. of Police, Chittagong.	10,000	10,000	14,445	+4,445	+4,445

Cols. 5 and 6.—Explanations not furnished. Estimate Rs. 1,00,000; expenditure to end of 1958-59 Rs. 75,790; balance Rs. 24,210; in progress.

(10) Accommodation for Girl Students, Dacca.	5,00,000	..	..	—5,00,000	..

Col. 5.—Due to non-sanction of plans and estimates.

(11) Construction of buildings for investigation of animal parasites.	10,000	10,000	3,328	—6,672	—6,672

Cols. 5 and 6.—Due to non-payment of land charges by the Collector. Estimate Rs. 1,83,000; expenditure to end of 1958-59 Rs. 1,36,549; balance Rs. 46,451; in progress.

(12) Additional Constructions in Eden Buildings.	2,73,000	5,10,708	4,39,669	+1,66,669	—71,039

Cols. 5 and 6.—Explanations not furnished. Estimate *nil*; expenditure to end of 1958-59 Rs. 11,03,587; excess Rs. 11,03,587; in progress.

ANNEXURE A—contd.

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with Original appropriation More+ Less—.	Outlay compared with Modified appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
30.—Civil Works—*contd.*					
Original Works—Buildings—*contd.*					
I.—Major works above Rs.50,000 for which specific provisions were made in the Budget—*concld.*					
(13) Construction of Godown at Chittagong.	60,000	..	..	—60,000	..
Col. 5.—Same as item (10)—Col. 5.					
II.—Other major works for which specific provisions were made in the Budget—					
(14) Extension of Sadar Registration Record Room at Khulna.	20,000	11,000	11,972	—8,028	+972
Cols. 5 and 6.—Explanations not furnished. Estimate Rs. 49,000 ; expenditure to end of 1958-59 Rs. 39,898 ; balance Rs. 9,102 ; in progress.					
(15) Improvement to Nilkhet and Plassey Barracks Dispensaries.	15,000	..	..	—15,000	..
Col. 5.—Explanation not furnished. Estimate *nil* ; expenditure to end of 1958-59 *nil* ; balance *nil*.					
III.—Other major works for which specific provisions were not made in the Budget—					
(16) Construction of Shahid Memorial in Dacca Medical College compound, Dacca.	..	66,000	39,301	+39,301	—26,699
Cols. 5 and 6.—Explanations not furnished. Estimate Rs. 34,000 ; expenditure to end of 1958-59 Rs. 76,314 ; excess Rs. 42,314 ; in progress.					
(17) Installation of sanitary septic tank latrine with automatic flush in Reserve Police Line at Maijdi, Noakhali.	..	43,560	42,659	+42,659	—901
Col. 5.—Post-budget work. Estimate *nil* ; expenditure to end of 1958-59 Rs. 42,659 ; excess Rs. 42,659 ; in progress.					

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work	Original appro-priation.	Modified appro-priation.	Expenditure.	Outlay compared with Original appropriation More+ Less—.	Outlay compared with Modified appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
50.—Civil works—*contd.*					
Original Works—Buildings—*contd.*					
III.—Other Major works for which specific provisions were not made in the Budget—*concld.*					
(18) Construction of Sadar Hospital at Maijdi, Noakhali.	..	46,000	38,789	+38,789	−7,211

Col. 5.—Explanation not furnished. Col. 6.—Due to abnormal rain the anticipated earth work for raising the compound could not be done. Estimate Rs. 3,12,000; expenditure to end of 1958-59 Rs. 2,12,344 ; balance Rs. 99,656 ; in progress.

(19) Construction of pucca structure for Medical Instrument repair Workshop.	..	81,000	80,443	+80,443	−557

Col. 5.—Explanation not furnished. Estimate *nil* ; expenditure to end of 1958-59 Rs. 80,443 ; excess Rs. 80,443 ; in progress.

(20) Construction of four additional rooms in the Collectorate for accommodation of officers at Dacca.	..	37,000	36,291	+36,291	−709

Cols. 5 and 6.—Explanations not furnished. Estimate *nil* ; expenditure to end of 1958-59 Rs. 36,291 ; excess Rs. 36,291 ; in progress.

(21) Construction of a house for accommodation of M. P.'s. and M. P. As. Azimpura, Dacca.	..	3,26,000	3,26,000	+3,26,000	..

Col. 5.—Explanation not furnished. Estimate *nil* ; expenditure to end of 1958-59 Rs. 3,76,774 ; excess Rs. 3,76,774 ; in progress.

(22) Laying out a park in the Lake of Ramna Maidan, Dacca.	..	..	58,144	+58,144	+58,144

Cols. 5 and 6.—Explanations not furnished. Estimate *nil* ; expenditure to end of 1958-59 Rs. 58,144 ; excess Rs. 58,144 ; in progress.

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appro-priation.	Modified appro-priation.	Expenditure.	Outlay compared with Original appro-priation More+ Less—.	Outlay compared with Modified appro-priation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
50.—Civil Works—*contd.*					
Original Works—Buildings—*concld.*					
IV.—Minor Works—					
(23) Collectively—					
Charged ..	*16,000*	*46,500*	*62,557*	*+46,557*	*+16,057*
Authorised/Voted ..	10,19,000*	7,13,248	5,61,296	—4,57,704	—1,51,952

*An amount of Rs. 5,03,000 is included in Col. 2 and shown collectively as no scheme-wise distribution has been received from the Controlling officer.

Description of work.	Original appro-priation.	Modified appro-priation.	Expenditure.	Outlay compared with Original appro-priation More+ Less—.	Outlay compared with Modified appro-priation More+ Less—.
Original Works—Communications—					
I.—Major works above Rs. 50,000 for which specific provisions were made in the Budget.					
(24) Improvement of Gopalpur-Laipur Road.	52,000	..	..	—52,000	..

Col. 5.—Explanation not furnished. Estimate Rs. 2,38,800 ; expenditure to end of 1958-59 Rs.48,273; balance Rs. 2,87,073 ; in progress.

(25) Improvement of Gopalpur-Bonarpara Road. ..	22,000	..	..	—22,000	..

Col. 5.—Explanation not furnished. Estimate Rs. 2,63,000 ; expenditure to end of 1958-59 Rs. 7,884 ; balance Rs. 2,55,116 ; in progress.

(26) Improvement of Setabganj-Nowpara Road.	10,000	..	..	—10,000	..

Col. 5.—Explamation not furnished. Estimate Rs. 4,26,000 ; expenditure to end of 1958-59 Rs. 33,710 ; balance Rs. 3,92,290 ; in progress.

(27) Improvement of proposed Darsana-Dosta Road.	10,000	..	..	—10,000	..

Col. 5.—Explanation not furnished. Estimate Rs. 86,000 ; expenditure to end of 1958-59 Rs. 24,251 ; balance Rs. 51,749 ; in progress.

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appro-priation.	Modified appro-priation.	Expenditure.	Outlay compared with Original appro-priation More+ Less—.	Outlay compared with Modified appro-priation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
50.—Civil Works—*contd.*					
Original Works—Communications—*contd.*					
I.—Major works above Rs.50,000 for which specific provisions were made in the Budget—*contd.*					
(28) Improvement of Sabalpurghat to Loknathpur Road.	48,000	..	..	—48,000	..

Col.5.—Explanation not furnished. Estimate Rs.1,18,000; expenditure to end of 1958-59 Rs.24,973; balance Rs.93,027; in progress.

(29) Repair of roads at Mohimaganj, Rangpur.	40,000	..	..	—40,000	..

Col.5.—Explanation not furnished. Estimate Rs.80,000; expenditure to end of 1958-59 *nil;* balance Rs.80,000; in progress.

(30) Improvement of Juri-Sheola Road.	25,000	2,82,000	2,52,554	+2,27,554	—29,446

Col.5.—Explanation not furnished. Col.6.—The work could not be completed due to sudden flood. Estimate Rs.35,62,000; expenditure to end of 1958-59 Rs.19,71,132; balance Rs.15,90,868; in progress.

(31) Surface improvement of Chittagong-Arakan Road (Dohazari-Ramu Section).	15,00,000	21,48,000	22,94,514	+7,94,514	+1,46,514

Cols. 5 and 6.—Explanations not furnished. Estimate Rs.37,77,000; expenditure to end of 1958-59 Rs50.13,447; excess Rs.12,36,447; in progress.

(32) Improvement of Matabi-Raipur Road.	1,50,000	1,62,000	1,52,178	+2,178	—9,822

Cols. 5. and 6.—Explanations not furnished. Estimate Rs.13,66,000; expenditure to end of 1958-59 Rs.10,82,669; balance Rs.2,83,331; in progress.

(33) Improvement of Meherpur-Kushtia Road.	1,00,000	92,000	76,970	—23,030	—15,030

Cols. 5 and 6.—Explanations not furnished. Estimate Rs.15,72,000; expenditure to end of 1958-59 Rs.17,42,015; excess Rs.1,70,015; in progress.

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appro-priation.	Modified appro-priation.	Expenditure.	Outlay compared with Original appro-priation More + Less—.	Outlay compared with Modified appro-priation More + Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
50.—Civil Works—*contd.*					
Original Works—Communications—*contd.*					
I.—Major works above Rs.50,000 for which specific provisions were made in the Budget—*contd.*					
(34) Improvement of Rohea-Gopalpara Road, Dinajpur.	10,000	..	—1,272	—11,272	—1,272

Cols. 5 and 6.—Same as item (6). Estimate Rs.2,09,000; expenditure to end of 1958-59 Rs.2,15,552; excess Rs.6,552; in progress.

(35) Improvement to Comilla-Nabinagar Road.	5,00,000	7,75,000	7,80,335	+2,80,335	+5,335

Col. 5.—Same as item (8). Estimate Rs.10,04,000; expenditure to end of 1958-59 Rs.19,71,969; excess Rs.9,67,969; in progress.

(36) Khulna-Daulatpur Road.	50,000	1,02,000	1,16,670	+66,670	+14,670

Col.5.—Explanation not furnished. Col.6.—Due to payment of long pending bills of contractors. Estimate Rs.4,79,000; expenditure to end of 1958-59 Rs.4,93,054; excess Rs.14,054; in progress.

(37) Improvement of Road from Dewanhat to Strand Road at Chittagong.	2,00,000	2,39,000	2,39,050	+39,050	+50

Col.5.—Explanation not furnished. Estimate Rs.2,57,000; expenditure to end of 1958-59 Rs.4,97,799; excess Rs.2,40,799; in progress.

(38) Tangail-Charabari Road.	4,00,000	7,70,000	7,70,938	+3,70,938	+938

Col.5.—Explanation not furnished. Estimate Rs.13,35,000; expenditure to end of 1958-59 Rs.11,45,940; balance Rs.1,89,060; in progress.

(39) Improvement of Begunganj-Matabi Road.	2,00,000	1,48,000	1,48,016	—51,984	+16

Col.5.—Explanation not furnished. Estimate Rs.10,00,000; expenditure to end of 1958-59 Rs.12,17,365; excess Rs.2,17,365; in progress.

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appro-priation.	Modified appro-priation.	Expenditure.	Outlay compared with Original appro-priation More+ Less—.	Outlay compared with Modified appro-priation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
50.—Civil Works—*contd.*					
Original Works—Communications—*contd.*					
I.—Major works above Rs. 50,000 for which specific provisions were made in the Budget—*concld.*					
(40) Chittagong-Patanga Road.	10,80,000	..	..	—10,80,000	..
Col.5.—Same as item (10)—Col. 5.					
(41) Modernising the Meherpur-Chuadanga Road.	2,00,000	..	..	—2,00,000	..
Col.5.—Explanation not furnished. Estimate Rs.13,47,000; expenditure to end of 1958-59 Rs.8,97,075; balance Rs.4,49,925; in progress.					
(42) Improvement of the North Bengal Highway (Dinajpur-Birganj Section including bridges).	1,50,000	2,48,000	2,51,393	+1,01,393	+3,393
Cols. 5 and 6.—Explanations not furnished. Estimate Rs.9,37,000; expenditure to end of 1958-59 Rs.14,13,618; excess Rs.4,76,618; in progress.					
(43) Improvement of the Chuadanga-Jhenidah Road (Kushtia-Jessore).	1,00,000	..	—143	—1,00,143	—143
Col.5.—Explanation not furnished. Estimate Rs.9,29,000; expenditure to end of 1958-59 Rs.8,43,410; balance Rs.85,590; in progress.					
(44) Bridges on Mymensingh-Tangail Road.	5,00,000	24,000	24,000	—4,76,000	..
Col.5.—Explanation not furnished. Estimate *nil;* expenditure to end of 1958-59 Rs.24,000; excess Rs.24,000; in progress.					
(45) Fouzdarhat School Road, Chittagong.	1,85,000	38,000	38,091	—1,46,909	+91
Col.5.—Explanation not furnished. Estimate *nil;* expenditure to end of 1958-59 Rs.38,091; excess Rs.38,091; in progress.					
(46) Bridges on Meherpur-Chuadanga Road.	5,00,000	7,00,000	6,26,235	+1,26,235	—73,765
Cols. 5 and 6.—Explanations not furnished. Estimate *nil;* expenditure to end of 1958-59 Rs.6,26,235; excess Rs.6,26,235; in progress.					

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appro-priation.	Modified appro-priation.	Expenditure.	Outlay compared with Original appro-priation More+ Less—.	Outlay compared with Modified appro-priation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
I.–Civil Works—*concld.*					
riginal Works—Communi-catic ns—*concld.*					
II.–Other major works for which specific provisions were not made in the Budget.					
(47) Improvement of Tip-pera-Pass Road, Chitta-gong.	..	65,000	64,609	+64,609	—391

Col.5.–Explanation not furnished. Estimate *nil;* expenditure to end of 1958-59 Rs.64,609; cess Rs.64,609; in progress.

(48) Surfacing Chittagong Trunk Road upto 10th mile.	..	97,000	97,035	+97,035	+35

Col.5.–Explanation not furnished. Estimate Rs.13,97,000; expenditure to and of 1958-59 s.13,34,404; balance Rs.62, 596; in progress.

(49) Improvement to Jhenai-dah-Magura Road.	..	1,30,000	1,29,784	+1,29,784	—216

Col.5.–Explanation not furnished. Estimate Rs.9,03,400; expenditure to end of 1958-59 s.9,49,946; excess Rs.46,546; in progress.

.–Minor Works—					
50) Collectively	.. 9,46,000*	2,79,998	66,434	—8,79,566	—2,13,564

*An amount of Rs.9,00,000 is included in Col. 2 and shown collectively as no schemewise stribution has been received from the Controlling Officer.

Total 50.—Civil Works—					
Charged	*16,000*	*46,500*	*62,557*	*+46,557*	*+16,057*
Authorised/Voted ..	96,45,000	84,01,014	79,22,497	—17,22,503	—4,78,517

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appro-priation.	Modified appro-priation.	Expendi-ture.	Outlay compared with Original appro-priation More+ Less—.	Outlay compared with Modified appro-priation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
81.—Capital Account of Civil Works outside the Revenue Account.					
Original Works—Building—					
I.—Major works above Rs.50,000 for which specific provisions were made in the Budget—					
(51) Improvement of Sadar and Sub-divisional Hospitals. ..	15,00,000	6,67,707	5,61,814	—9,38,186	—1,05,8[illegible]

Cols. 5 and 6.—Explanations not furnished. Estimate Rs.15,54,000; expenditure to end of 1958-59 Rs. 16,47,000; excess Rs.93,000; in progress.

(52) Construction of a H. E. School Building, Kushtia.	3,00,000	2,50,000	1,34,330	—1,65,670	—1,15,67[illegible]

Cols. 5 and 6.—Explanations not furnished. Estimate Rs. 5,00,000; expenditure to end of 1958-59 Rs.1,34,330; balance Rs.3,65,670.

(53) Construction of Collegiate School Buildings, Dacca.	5,00,000	..	..	—5,00,000	..

Col. 5.—Explanation not furnished. Estimate Rs. 11,54,000 ; expenditure to end of 1958-59 Rs.1,786; balance Rs.11,52,214; in progress.

(54) Chittagong Medical College (further improvement). ..	20,00,000	7,53,000	6,10,950	—13,89,050	—1,42,050

Col. 5.—Explanation not furnished. Col. 6—Same as item (11). Estimate *nil*; expenditure to end of 1958-59 Rs. 6,10,950; excess Rs.6,10,950; in progress.

(55) Training Centres for Nurses.	10,00,000	..	..	—10,00,000	..

Col. 5.—Same as item (3)—Col. 5.

(56) Children and Women Hospital, Dacca.	8,00,000	..	..	—8,00,000	..

Col. 5.—Same as item (3) —Col. 5.

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appro-priation.	Modified appro-priation.	Expenditure.	Outlay compared with Original appro-priation More + Less —.	Outlay compared with Modified appro-priation More + Less —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
81.—Capital Account of Civil Works outside the Revenue Account—*contd.*					
Original Works—Buildings—*contd.*					
1.—Major works above Rs.50,000 for which specific provisions were made in the Budget—*contd.*					
(57) Conversion of Rajshahi Medical School into College.	20,00,000	..	90,435	—19,09,565	+90,435

Cols. 5 and 6.—Explanations not furnished. Estimate *nil*; expenditure to end of 1958-59 Rs.2,93,722; excess Rs.2,93,722; in progress.

(58) Construction of Buildings for Eden Girls' College and Hostel, Dacca.	7,00,000	3,50,000	7,49,848	+49,848	+3,99,848

Cols. 5 and 6.—Explanations not furnished. Estimate *nil*; expenditure to end of 1958-59 Rs.16,50,573; excess Rs.16,50,573; in progress.

(59) Hostel for Quamrunnessa Girls' School, Dacca.	3,00,000	..	..	—3,00,000	..

Col. 5.—Same as item (3)—Col. 5.

(60) Construction of Sports Stadium.	4,00,000	..	..	—4,00,000	..

Col. 5.—Same as item (3)—Col. 5.

(61) Mental Hospital, Pabna	10,00,000	..	..	—10,00,000	..

Col. 5.—Same as item (3)—Col. 5.

(62) Dacca Medical College (further improvement).	15,00,000	15,55,100	22,79,057	+7,79,057	+7,23,957

Cols. 5 and 6.—Explanations not furnished. Estimate *nil*; expenditure to end of 1958-59 Rs.27,45,901; excess Rs.27,45,901; in progress (Progressive expenditure from Serial Nos. 85,86 and 90 of Annexure A for 1957-58).

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appro-priation.	Modified appro-priation.	Expenditure.	Outlay compared with Original appro-priation More+ Less—.	Outlay compared with Modified appro-priation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
81.—Capital Account of Civil Works outside the Revenue Account—*contd.*					
Original Works—Buildings—*contd.*					
I.—Major works above Rs.50,000 for which specific provisions were made in the Budget—*concld.*					
(63) T.B. Hospital Buildings (extensions and improvements).	5,00,000	5,30,000	5,25,611	+25,611	—4,389

Col. 5.—Explanation not furnished. Estimate *nil*; expenditure to end of 1958-59 Rs.7,28,403; excess Rs.7,28,403; in progress.

(64) Development of Engineering College, Dacca.	19,00,000	3,00,000	2,79,275	—16,20,725	—20,725

Cols. 5 and 6.—Explanations not furnished. Estimate *nil*; expenditure to end of 1958-59 Rs.7,42,406; excess Rs.7,42,406; in progress. (Progressive expenditure from Serial No. 110 of Annexure A for 1957-58).

(65) Construction of the hostel buildings for the Government College, Dacca.	6,65,000	2,15,000	31,162	—6,33,838	—1,83,838

Cols. 5 and 6.—Explanations not furnished. Estimate Rs.19,68,000; expenditure to end of 1958-59 Rs.17,12,487; balance Rs.2,55,513; in progress.

(66) Co-operative Education and Training Centre in East Pakistan.	5,00,000	75,000	48,546	—4,51,454	—26,454

Cols. 5 and 6.—Explanations not furnished. Estimate Rs.9,15,000; expenditure to end of 1958-59 Rs.3,32,046; balance Rs.5,82,954; in progress. (Expenditure for the year 1957-58 shown collectively

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appro-priation.	Modified appro-priation.	Expenditure.	Outlay compared with Original appro-priation More+ Less—.	Outlay compared with Modified appro-priation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
81.—Capital Account of Civil Works outside the Revenue Account—*contd.*					
Original Works—Buildings—*concld.*					
III.—Other major works for which specific provisions were not made in the Budget.					
(67) Survey Institute Building at Mainamati.	..	..	—11,481	—11,481	—11,481

Cols. 5 and 6.—Same as item (6). Estimate Rs.7,17,000; expenditure to end of 1958-59 Rs.7,618; balance Rs.7,09,382; in progress.

(68) Installation of Creosoting Plant and Saw Mill near Kalurghat, Chittagong.	..	3,75,000	3,52,491	+3,52,491	—22,509

Col. 5.—Explanation not furnished. Col. 6.—Due to non-payment for want of the supplementary tender. Estimate *nil*; expenditure to end of 1958-59 Rs.5,17,395; excess Rs.5,17,395; in progress.

(69) Construction of East Pakistan Government Press Staff Quarters, Tejgaon, Dacca.	..	5,52,000	5,21,024	+5,21,024	—30,976

Cols. 5 and 6.—Explanations not furnished. Estimate Rs.44,31,000; expenditure to end of 1958-59 Rs.9,63,874; balance Rs.34,67,126; in progress.

(70) Forms and Publication Building at Tejgaon, Dacca.	..	4,30,000	4,43,037	+4,43,037	+13,037

Cols. 5 and 6.—Explanations not furnished. Estimate Rs.12,74,000; expenditure to end of 1958-59 Rs.8,87,149; balance Rs.3,86,851; in progress.

(71) Construction of Laboratory and Workshop under Point IV Programme, Tejgaon, Dacca.	..	2,25,149	1,94,734	+1,94,734	—30,415

Cols. 5 and 6.—Explanations not furnished; Estimate *nil*; expenditure to end of 1958-59 Rs. 9,64,529; excess Rs.9,64,529; in progress.

IV.—Minor Works—					
(72) Collectively ..	35,52,000*	1,71,460	2,94,541	—32,57,459	+1,23,081

*The amount of Rs.35,52,000 shown collectively as no scheme wise distribution has been received from the Controlling Officer.

ANNEXURE A—contd.

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appro-priation.	Modified appro-priation.	Expenditure.	Outlay compared with Original appropriation More+ Less—.	Outlay compared with Modified appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
81.—Capital Account of Civil Works outside the Revenue Account—*contd.*					
Original Works—Communications.					
I.—Major works above Rs. 50,000 for which specific provisions were made in the Budget.					
(73) Dacca-Narshingdi Road	6,00,000	11,89,000	11,98,215	+5,98,215	+9,215
Col. 5.—Explanation not furnished. Estimate Rs.1,22,00,000; expenditure to end of 1958-59 Rs. 1,10,98,309; balance Rs. 11,01,691; in progress.					
(74) Dacca-Chittagong Trunk Road (Fouzdarhat-Zorarganj)	3,00,000	5,92,000	16,92,000	+13,92,000	+11,00,000
Cols. 5 and 6.—Explanations not furnished. Estimate Rs. 33,15,000; expenditure to end of 1958-59 Rs. 43,23,079; excess Rs. 10,08,079; in progress.					
(75) Dacca-Chittagong Trunk Road. (Zorarganj-Karerhat).	3,00,000	4,49,000	4,49,000	+1,49,000	..
Col. 5.—Explanation not furnished. Estimate Rs. 13,50,000; expenditure to end of 1958-59 Rs. 14,90,037; excess Rs. 1,40,037; in progress.					
(76) Road from Narayanganj to Adamji Jute Mill and to Demra.	2,00,000	2,42,000	2,43,741	+43,741	+1,741
Cols. 5 and 6.—Explanations not furnished. Estimate Rs. 23,73,000; expenditure to end of 1958-59 Rs. 17,01,512; balance Rs. 6,71,488; in progress.					
(77) Tongi-Tangail Road	8,00,000	17,14,000	17,04,755	+9,04,755	—9,245
Col. 5.—Explanation not furnished. Estimate Rs. 1,84,87,000; expenditure to end of 1958-59 Rs. 2,11,73,582; excess Rs. 26,86,582; in progress.					
(78) Feni-Chhagalnaya-Sobhapur Road.	3,00,000	4,00,000	10,99,911	+7,99,911	+6,99,911
Cols. 5 and 6.—Explanations not furnished. Estimate Rs. 51,34,000; expenditure to end of 1958-59 Rs. 53,13,441; excess Rs. 1,79,441; in progress.					

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appro-priation.	Modified appro-priation.	Expenditure.	Outlay compared with Original appropriation More+ Less—.	Outlay compared with Modified appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
81.—Capital Account of Civil Works outside the Revenue Account—*contd.*					
Original Works—Communications—*contd.*					
I.—Major works above Rs. 50,000 for which specific provisions were made in the Budget—*contd.*					
(79) Tejgaon-Tongi Road (Kaoranbazar by-pass).	3,00,000	..	—498	—3,00,498	—498
Cols. 5 and 6.—Same as item (6). Estimate Rs. 2,67,000 ; expenditure to end of 1958-59 Rs. 1,77,140 ; balance Rs. 89,860 ; in progress.					
(80) Circular Road connecting Eskaton Road.	1,00,000	36,000	33,386	—66,614	—2,614
Cols. 5 and 6.—Explanations not furnished. Estimate Rs. 5,25,000 ; expenditure to end of 1958-59 Rs. 3,67,941 ; balance Rs. 1,57,059 ; in progress.					
(81) Khulna-Barisal-Faridpur Road (Faridpur-Bhanga).	4,00,000	9,40,000	9,50,919	+5,50,919	+10,919
Cols. 5 and 6.—Explanations not furnished. Estimate Rs. 82,95,000; expenditure to end of 1958-59 Rs. 39,02,167; balance Rs. 43,92,833 ; in progress.					
(82) Tetulia-Pochagarh Road	10,000	80,000	81,127	+71,127	+1,127
Cols. 5 and 6.—Explanations not furnished. Estimate Rs. 21,15,000 ; expenditure to end of 1958-59 Rs. 11,50,610 ; balance Rs. 9,64,390 ; in progress.					
(83) Darsana-Jibannagar Road.	50,000	27,000	29,409	—20,591	+2,409
Cols. 5 and 6.—Explanations not furnished. Estimate Rs. 4,64,000 ; expenditure to end of 1958-59 Rs. 4,07,880 ; balance Rs. 56,120 , in progress.					
(84) Chittagong-Rangamati Road in Chittagong Hill Tracts Division.	4,00,000	2,16,000	2,12,541	—1,87,459	—3,459
Cols. 5 and 6.—Explanations not furnished. Estimate Rs. 1,23,09,000 ; expenditure to end of 1958-59 Rs. 31,20,477 ; balance Rs. 91,88,523 ; in progress.					

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appro-priation.	Modified appro-priation.	Expenditure.	Outlay compared with Original appro-priation More+ Less—.	Outlay compared with Modified appro-priation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
81.—Capital Account of Civil Works outside the Revenue Account *—contd.*					
Original Works—Communications—*contd.*					
I.—Major works above Rs. 50,000 for which specific provisions were made in the Budget—*contd.*					
(85) Mymensingh-Haluaghat Road.	4,00,000	8,50,000	8,22,141	+4,22,141	—27,859

Cols. 5 and 6.—Explanations not furnished. Estimate Rs. 75,14,000 ; expenditure to end of 1958-59 Rs. 57,42,413 ; balance Rs. 17,71,587 ; in progress.

(86) Feni-Dagunbhuiya-Begumganj Road.	3,00,000	7,12,000	7,11,991	+4,11,991	—9

Col. 5.—Explanation not furnished. Estimate Rs. 43,82,000 ; expenditure to end of 1958-59 Rs. 45,56,863 ; excess Rs. 1,74,863 ; in progress.

(87) Bridges on Sylhet-Sunamganj Road.	2,00,000	1,86,000	1,67,996	—32,004	—18,004

Col. 5.—Explanation not furnished. Col. 6.—Same as item (30)—Col. 6. Estimate Rs. 20,00,000 ; expenditure to end of 1958-59 Rs. 20,58,784 ; excess Rs. 58,784 ; in progress.

(88) Perojpur-Hularhat Road	50,000	5,000	2,788	—47,212	—2,212

Col 5.—Explanation not furnished. Col. 6.—Slow progress due to less receipt of requisite materials. Estimate Rs. 6,36,000 ; expenditure to end of 1958-59 Rs. 5,89,322 ; balance Rs. 46,678 in progress.

(89) Bhola Town to Bhola Station Road.	50,000	20,000	22,547	—27,453	+2,547

Col. 5.—Explanation not furnished. Col. 6.—Due to higher cost of materials. Estimate Rs. 8,29,000 ; expenditure to end of 1958-59 Rs. 8,88,846 ; excess Rs. 59,846 ; in progress. (Progressive expenditure from Annexure 'A' for 1956-57).

(90) Sherpur-Jamalpur-Nalitabari Road.	50,000	1,73,540	1,75,444	+1,25,444	+1,904

Cols. 5 and 6.—Explanations not furnished. Estimate Rs. 37,86,000 ; expenditure to end of 1958-59 Rs. 35,52,836 ; balance Rs. 2,33,164 ; in progress.

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appro-priation.	Modified appro-priation.	Expenditure.	Outlay compared with Original appro-priation More + Less —.	Outlay compared with Modified appro-priation More + Less —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
81.—Capital Account of Civil Works outside the Revenue Account—*contd.*					
Original Works—Communications—*contd.*					
I.—Major works above Rs. 50,000 for which specific provisions were made in the Budget—*contd.*					
(91) Charkai-Atgram-Zakiganj Road.	1,00,000	3,28,000	3,20,759	+2,20,759	—7,241

Col. 5.—Explanation not furnished. Col. 6.—Same as item (30)—Col. 6. Estimate Rs. 32,64,000 ; expenditure to end of 1958-59 Rs. 32,62,195 ; balance Rs. 1,805 ; in progress.

(92) Jessore-Jhenidah Road	2,00,000	17,00,000	18,07,692	+16,07,692	+1,07,692

Col. 5.—Explanation not furnished. Col. 6.—Same as item (8). Estimate Rs. 60,00,000 ; expenditure to end of 1958-59 Rs. 33,14,659 ; balance Rs. 26,85,341 ; in progress.

(93) Kalurghat-Dohazari Road.	4,00,000	7,63,000	7,62,875	+3,62,875	—125

Col. 5.—Explanation not furnished. Estimate Rs. 25,00,000 ; expenditure to end of 1958-59 Rs. 15,02,452 ; balance Rs. 9,97,548 ; in progress.

(94) Ramu-Coxbazar Road, Chittagong.	2,00,000	33,000	33,689	—1,66,311	+689

Col. 5.—Explanation not furnished. Estimate Rs. 3,71,000 ; expenditure to end of 1958-59 Rs. 5,27,626 ; excess Rs. 1,56,626 ; in progress.

(95) Jessore-Narail Road	2,00,000	4,45,000	4,30,053	+2,30,053	—14,947

Cols. 5 and 6.—Explanations not furnished. Estimate Rs. 71,33,000 ; expenditure to end of 1958-59 Rs. 24,48,306 ; balance Rs. 46,84,694 ; in progress.

(96) Birganj-Pochagarh Road.	2,00,000	2,50,000	12,50,026	+10,50,026	+10,00,026

Cols. 5 and 6.—Explanations not furnished. Estimate Rs. 83,58,000 ; expenditure to end of 1958-59 Rs. 49,97,264 ; balance Rs. 33,60,736 ; in progress.

(97) Jharia-Durgapur Road. (Birisiri-Bejoypur).	2,00,000	40,000	38,316	—1,61,684	—1,684

Cols. 5 and 6.—Explanations not furnished. Estimate Rs. 18,25,000 ; expenditure to end of 1958-59 Rs. 9,38,525 ; balance Rs. 8,86,475 ; in progress.

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appro-priation.	Modified appro-priation.	Expenditure.	Outlay compared with Original appro-priation More+ Less—.	Outlay compared with Modified appro-priation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
81.—Capital Account of Civil Works outside the Revenue Account—*contd.*					
Original Works—Communications—*contd.*					
I.—Major works above Rs. 50,000 for which specific provisions were made in the Budget—*contd.*					
(98) Bongaon-Baramari Road.	25,000	13,064	13,073	—11,927	+9

Col. 5.—Explanation not furnished. Estimate Rs. 1,69,000 ; expenditure to end of 1958-59 Rs. 1,53,341 ; balance Rs. 15,659 ; in progress.

(99) Kurigram-Bhurungamari Road.	2,00,000	—39,000	—29,821	—2,29,821	+9,179

Cols. 5 and 6.—Explanations not furnished. Estimate Rs. 11,87,000 ; expenditure to end of 1958-59 Rs. 5,23,968 ; balance Rs. 6,63,032 ; in progress.

(100) Rangpur-Saidpur-Dharamgarh Road.	3,00,000	12,60,000	12,61,949	+9,61,949	+1,949

Col. 5.—Explanation not furnished. Estimate Rs. 1,37,48,000 ; expenditure to end of 1958-59 Rs. 47,22,638 ; balance Rs. 90,25,362 ; in progress.

(101) Rajshahi-Natore Road	5,00,000	10,32,000	10,38,691	+5,38,691	+6,691

Col. 5.—Explanation not furnished. Estimate Rs. 57,66,000 ; expenditure to end of 1958-59, Rs. 42,38,590 ; balance Rs. 15,27,410 ; in progress.

(102) Road Development Training Programme.	20,00,000	2,00,000	61,720	—19,38,280	—1,38,280

Cols. 5 and 6.—Explanations not furnished. Estimate *nil* ; expenditure to end of 1958-59 Rs. 61,720 ; excess Rs. 61,720 ; in progress.

(103) Brahmanbaria-Nasirnagar Road.	2,00,000	2,55,000	2,51,985	+51,985	—3,015

Col. 5.—Explanation not furnished. Estimate Rs. 14,10,000 ; expenditure to end of 1958-59 Rs. 7,03,515 ; balance Rs. 7,06,485 ; in progress.

ANNEXURE A—*contd.*

Detailed St t ment of Expenditure on Important New Works—contd.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with Original appropriation More+ Less—.	Outlay compared with Modified appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
81.—Capital Account of Civil Works outside the Revenue Account—*contd.*					
Original Works—Communications—*contd.*					
I.—Major works above Rs. 50,000 for which specific provisions were made in the Budget—*contd.*					
(104) Improvement of Green Road (Cooly Road).	3,29,000	1,65,000	1,65,453	—1,63,547	+453

Col. 5.—Due to non-acceptance of debits raised by other division. Estimate *nil;* expenditure to end of 1958-59; Rs.3,44,071; excess Rs.3,44,071; in progerss.

(105) Jessore-Khulna Road, (along Railway line).	25,00,000	41,00,000	41,76,046	+16,76,046	+76,046

Cols. 5 and 6.—Explanations not furnished. Estimate Rs.81,00,000; expenditure to end of 1958-59 Rs. 1,30,79,718; excess Rs.49,79,718; in progress.

(106) Goalundo-Rajbari-Faridpur-Magura Road.	30,00,000	30,55,000	31,69,234	+1,69,234	+1,14,234

Col. 5 and 6.—Explanations not furnished. Estimate Rs.1,90,00,000; expenditure to end of 1958-58 Rs.48,36,161; balance Rs.1,41,63,839; in progress.

(107) Barisal-Madaripur Road (Bhurghata Section and Barisal portion).	4,00,000	15,10,000	15,12,678	+11,12,678	+2,678

Col. 5.—Explanation not furnished. Estimate Rs.99,00,000; expenditure to end of 1958-59 Rs.43,16,386; balance Rs.55,83,614; in progress.

(108) Madaripur-Bhanga Road.	3,00,000	2,20,000	2,66,187	—33,813	+46,187

Cols. 5 and 6.—Explanations not furnished. Estimate Rs.1,18,00,00; expenditure to end of 1958-59 Rs.8,25,994; balance Rs.1,09,74,006; in progress.

(109) Khulna-Chuknagar-Satkhira Road.	3,00,000	3,00,000	3,06,230	+6,230	+6,230

Cols. 5 and 6.—Explanations not furnished. Estimate Rs. 11,00,000 ; expenditure to end of 1958-59 Rs.8,52,214; balance Rs.2,47,786; in progress.

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appro- priation.	Modified appro- priation.	Expenditure.	Outlay compared with Original appro- priation More+ Less—.	Outlay compared with Modified appro- priation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
81.—Capital Account of Civil Works outside the Revenue Account—*contd.*					
Original Works—Communications—*contd.*					
I.—Major works above Rs. 50,000 for which specific provisions were made in the Budget—*contd.*					
(110) Muladuli-Dasuria Road	3,00,000	3,30,000	3,27,991	+27,991	—2,009
Col. 5.—Explanation not furnished. Estimate Rs.12,00,000; expenditure to end of 1958-59 Rs.7,43,865; balance Rs.4,56,135; in progress.					
(111) Ullapara-Shahzadpur Road.	3,00,000	12,30,000	12,37,749	+9,37,749	+7,749
Col. 5.—Explanation not furnished. Estimate Rs.54,58,000; expenditure to end of 1958-59 Rs.20,98,271; balance Rs.33,59,729; in progress.					
(112) Natore-Muladuli Road	3,00,000	17,81,000	17,87,153	+14,87,153	+6,153
Col. 5.—Explanation not furnished. Estimate Rs.66,70,000; expenditure to end of 1958-59 Rs.33,11,417; balance Rs.33,58,583; in progress.					
(113) Rahanpur-Sibganj-Nawabganj Road.	2,00,000	2,80,000	2,80,422	+80,422	+422
Col. 5.—Explanation not furnished. Estimate Rs.67,40,000; expenditure to end of 1958-59 Rs.6,37,489; balance Rs.61,02,511; in progress.					
(114) Rajshahi-Godagari Road.	2,00,000	7,29,000	7,32,395	+5,32,395	+3,395
Col 5.—Explanation not furnished. Estimate Rs.54,54,000; expenditure to end of 1958-59 Rs.11,86,337; balance Rs.42,67,663; in progress.					
(115) Dinajpur to Border Road, *via* Ramsagar.	1,00,000	4,000	—18,490	—1,18,490	—22,490
Cols. 5 and 6.—Same as item (6). Estimate Rs.8,28,000; expenditure to end of 1958-59 Rs.20,860; balance Rs.8,07,140; in progress.					
(116) Thakurgaon to Railway Station Road.	1,00,000	25,000	25,095	—74,905	+95
Col. 5.—Explanation not furnished. Estimate Rs.7,41,000; expenditure to end of 1958-59 Rs.1,52,451; balance Rs.5,88,549; in progress.					

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appro-priation.	Modified appro-priation.	Expenditure.	Outlay compared with Original appro-priation More + Less —.	Outlay compared with Modified appro-priation More + Less —.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
II.—Capital Account of Civil Works outside the Revenue Account—*contd.*					
Original Works—Communication—*contd.*					
I.—Major works above Rs. 50,000 for which specific provisions were made in the Budget—*contd.*					
(117) Mymensingh-Trisal-Tarail Road.	4,00,000	8,37,000	8,32,522	+4,32,522	—4,478

Col. 5.—Explanation not furnished. Estimate Rs.1,30,26,000; expenditure to end of 1958-59 Rs.34,97,056; balance Rs.95,28,944; in progress.

(118) Nalitabari Border Road.	10,000	3,785	3,785	—6,215	..

Col. 5.—Explanation not furnished. Estimate Rs.3,10,000; expenditure to end of 1958-59 Rs.2,03,542; balance Rs.1,06,458; in progress.

(119) Tangail-Porabari Road	2,00,000	10,54,000	10,52,240	+8,52,240	—1,760

Cols. 5.—Explanations not furnished. Estimate Rs.21,50,000; expenditure to end of 1958-59 Rs.21,77,336; excess Rs.27,336; in progress.

(120) Brahmanbaria-Sarail Madhabpur Road.	2,00,000	14,06,000	14,14,514	+12,14,514	+8,514

Col. 5.—Explanation not furnished. Estimate Rs.39,00,000; expenditure to end of 1958-59 Rs.55,62,501; excess Rs.16,62,501; in progress.

(121) Pearpur-Nokla-Sherpur Road, *via* Chandrakona.	50,000	44,000	44,107	—5,893	+107

Col.5.—Explanation not furnished. Estimate Rs.7,95,000; expenditure to end of 1958-59 Rs.2,00,025; balance Rs.5,94,975; in progress.

(122) Chittagong Trunk Road, (Feni-Comilla).	2,00,000	1,28,000	1,28,092	—71,908	+92

Col.5.—Explanation not furnished. Estimate Rs.6,81,000; expenditure to end of 1958-59 Rs.8,73,844; excess Rs.1,92,844; in progress.

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appro-priation.	Modified appro-priation.	Expenditure.	Outlay compared with Original appro-priation More+ Less—.	Outlay compared with Modified appro-priation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
81.—Capital Account of Civil Works outside the Revenue Account—*contd.*					
Original Works—Communications—*contd.*					
I.—Major works above Rs. 50,000 for which specific provisions were made in the Budget—*contd.*					
(123) Moghlabazar-Dhakadakshin Road.	10,000	23,000	29,891	+19,891	+6,891

Col.5.—Explanation not furnished. Col. 6.—Due to urgent necessity, shingles had to be spread on the road to keep in proper condition. Estimate Rs.3,73,000; expenditure to end of 1958-59 Rs.5,55,717; excess Rs.1,82,717; in progress.

(124) Madhabpur-Teliapara Road, Sylhet.	2,00,000	3,24,620	3,33,552	+1,33,552	+8,932

Col. 5.—Explanation not furnished. Col.6.—Same as item (8). Estimate Rs.18,84,000; expenditure to end of 1958-59 Rs.10,83,497; balance Rs.8,00,503; in progress.

(125) Biswanath-Rampassa Road.	30,000	3,000	2,797	—27,203	—203

Col. 5.—Explanation not furnished. Estimate Rs.2,85,000; expenditure to end of 1958-59 Rs.2,51,873; balance Rs.33,127; in progress.

(126) Gopalganj-Bhadeswar Road.	25,000	45,000	35,013	+10,013	—9,987

Col.5.—Explanation not furnished. Col. 6.—Same as item (30).—Col. 6. Estimate Rs.4,04,000; expenditure to end of 1958-59 Rs.2,02,520; balance Rs.2,01,480; in progress.

(127) Sherpur-Rahabal-Bogra Road.	3,00,000	12,35,000	12,44,194	+9,44,194	+9,194

Col. 5.—Explanation not furnished. Estimate Rs.61,31,000; expenditure to end of 1958-59 Rs.25,08,263; balance Rs.36,22,737; in progress.

(128) Comilla-Chandpur Road.	4,00,000	11,37,000	11,49,687	+7,49,687	+12,687

Col.5.—Explanation not furnished. Col.6.—Same as item (8). Estimate Rs.98,61,000; expenditure to end of 1958-59 Rs.48,30,596; balance Rs.50,30,404; in progress.

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with Original appropriation More+ Less—.	Outlay compared with Modified appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
81.—Capital Account of Civil Works outside the Revenue Account—*contd.*					
Original Works—Communications—*contd.*					
I.—Major works above Rs. 50,000 for which specific provisions were made in the Budget—*contd.*					
(129) Ghagra-Bandarban Road, *via* Chandraghona.	1,00,000	30,000	27,912	—72,088	—2,088
Cols. 5 and 6.—Explanations not furnished. Estimate Rs.74,56,000; expenditure to end of 1958-59 Rs.21,82,552; balance Rs.52,73,448; in progress.					
(130) Dacca-Tongi Road ..	4,00,000	3,03,000	3,04,401	—95,599	+1,401
Col.5.—Explanation not furnished. Estimate *nil;* expenditure to end of 1958-59 Rs.3,94,834; excess Rs.3,94,834; in progress.					
(131) Kamalasagar-Matanghar Road (Kashba-Mentanagar).	50,000	12,000	10,792	—39,208	—1,208
Cols. 5 and 6.—Same as item (6). Estimate Rs.4,89,000; expenditure to end of 1958-59 Rs.3,00,521; balance Rs.1,88,479; in progress.					
(132) Madhupur-Jamalpur Road, Mymensingh.	2,00,000	5,03,000	5,03,518	+3,03,518	+518
Col.5.—Explanation not furnished. Estimate Rs.35,23,000; expenditure to end of 1958-59 Rs.24,02,656; balance Rs.11,20,344; in progress.					
(133) Dhamrai-Kaliakore Road, Dacca.	5,00,000	2,24,000	2,24,338	—2,75,662	+338
Col.5.—Explanation not furnished. Estimate *nil;* expenditure to end of 1958-59 Rs.2,24,338; excess Rs.2,24,338; in progress.					
(134) Mirpur-Dargah Road, Dacca.	1,00,000	62,300	62,271	—37,729	—29
Col.5.—Explanation not furnished. Estimate *nil;* expenditure to end of 1958-59 Rs.62,271; excess Rs.62,271; in progress.					
(135) Jessore-Faridpur Road	2,00,000	..	..	—2,00,000	..
Col.5.—Same as item (3)—Col.5.					

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appropriation	Modified appropriation.	Expenditure.	Outlay compared with Original appropriation More+ Less—.	Outlay compared with Modified appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
81.—Capital Account of Civil Works outside the Revenue Account—*contd.*					
Original Works—Communications—*contd.*					
I.—Major works above Rs.50,000 for which specific provisions were made in the Budget—*contd.*					
(136) Gopalganj-Bhatiapura-Narail Road, Jessore.	2,00,000	44,000	43,002	—1,56,998	—998

Cols. 5 and 6.—Explanations not furnished. Estimate *nil;* expenditure to end of 1958-59 Rs.1,47,309; excess Rs.1,47,309; in progress.

(137) Kushtia-Jhenaidah Road, Kushtia.	1,00,000	..	—88,341	—1,88,341	—88,341

Cols. 5 and 6.—Same as item (6). Estimate *nil;* expenditure to end of 1958-59 Rs.21,724; excess Rs.21,724; in progress.

(138) Sarail-Ashuganj Road, Tippera.	1,00,000	10,000	10,334	—89,666	+334

Col.5.—Explanation not furnished. Estimate *nil;* expenditure to end of 1958-59 Rs.10,334; excess Rs.10,334; in progress.

(139) Shajadpur-Madhupur Road, Pabna.	1,00,000	..	..	—1,00,000	..

Col.5.—Same as item (3)—Col.5.

(140) Pakundia-Kishoreganj-Nandail Road, Mymensingh.	1,00,000	9,000	16,607	—83,393	+7,607

Cols. 5 and 6.—Explanations not furnished. Estimate *nil;* expenditure to end of 1958-59 Rs.16,607; excess Rs.16,607; in progress.

(141) Panchduna-Bhairab Bazar Road, Mymensingh (Motkhola-Katiadi-Bhairab Bazar Road).	1,00,000	80,000	83,300	—16,700	+3,300

Cols. 5 and 6.—Explanations not furnished. Estimate *nil;* expenditure to end of 1958-59 Rs.83,300; excess Rs.83,300; in progress.

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with Original appropriation More+ Less—.	Outlay compared with Modified appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
81.—Capital Account of Civil Works outside the Revenue Account—					
Original Works—Communications—*contd.*					
I.—Major works above Rs. 50,000 for which specific provisions were made in the Budget—*contd.*					
(142) Kurigram-Chilmari Road, Rangpur.	2,00,000	11,600	11,549	—1,88,451	—51

Col.5.—Explanation not furnished. Estimate *nil;* expenditure to end of 1958-59 Rs.11,549; excess Rs.11,549; in progress.

(143) Goalpara-Panchagar Road, Dinajpur.	50,000	74,000	73,326	+23,326	—674

Col.5.—Explanation not furnished. Estimate *nil;* expenditure to end of 1958-59 Rs.73,326; excess Rs.73,326; in progress.

(144) Jamalpur-Dhanua-Kamalpur Road, Mymensingh.	1,00,000	1,53,000	1,53,516	+53,516	+516

Col.5.—Explanation not furnished. Estimate Rs.10,90,000; expenditure to end of 1958-59 Rs.2,36,306; balance Rs.8,53,694; in progress. (Progressive expenditure from Annexure 'A' for 1956-57).

(145) Jamalpur-Madarganj Road, Mymensingh.	1,00,000	1,456	1,456	—98,544	..

Col.5.—Explanation not furnished. Estimate Rs.7,93,000; expenditure to end of 1958-59 Rs.2,17,873; balance Rs.5,75,127; in progress. (Estimate and progressive expenditure from Annexure A for 1956-57).

(146) Nandail-Atharabari-Sadikona Road, Mymensingh.	80,000	1,000	1,503	—78,497	+503

Col.5.—Explanation not furnished. Estimate Rs.4,05,000; expenditure to end of 1958-59 Rs.1,49,169; balance Rs.2,55,831; in progress. (Progressive expenditure from Annexure 'A' for 1955-56).

(147) Bhaluka-Kodalia Road, Mymensingh.	1,50,000	..	—52,793	—2,02,793	—52,793

Cols. 5 and 6.—Same as item (6). Estimate Rs.21,43,000; expenditure to end of 1958-59 Rs.5,46,580; balance Rs.15,96,420; in progress.

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with Original appropriation More+ Less—.	Outlay compared with Modified appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
81.—Capital Account of Civil Works outside the Revenue Account—*contd.*					
Original Works—Communications—*contd.*					
I.—Major works above Rs.50,000 for which specific provisions were made in the Budget—*contd.*					
(148) Dilalpur-Kathiadi Road, Mymensingh.	1,00,000	20,000	18,131	—81,869	—1,869
Cols. 5 and 6.—Explanations not furnished. Estimate *nil*; expenditure to end of 1958-59 Rs.18,131; excess Rs.18,131; in progress.					
(149) Jharia-Purbadhala Road, Mymensingh.	50,000	2,000	1,720	—48,280	—280
Cols. 5 and 6.—Explanations not furnished. Estimate *nil*; expenditure to end of 1958-59 Rs.1,720; excess Rs.1,720; in progress.					
(150) Chittagong Town Road.	1,50,000	..	..	—1,50 000	..
Col.5.—Same as item (3).—Col.5.					
(151) Sonahat-Chittagong to meet Kurigram Bhurangamari Road, Rangpur.	1,00,000	3,000	2,897	—97,103	—103
Col.5.—Explanation not furnished. Estimate Rs.10,45,000; expenditure to end of 1958-59 Rs.2,96,316; balance Rs.7,48,684; in progress.					
(152) Dantmara-Hathazari Road, Chittagong.	1,00,000	..	..	—1,00,000	..
Col.5.—Same as item (3)—Col.5.					
(153) Hathazari-Kumira Road, Chittagong.	1,00,000	..	..	—1,00,000	..
Col.5.—Same as item (3)—Col.5.					
(154) Chittagong-Arakan Road to Chimbuk, Chittagong.	1,00,000	..	..	—1,00,000	..
Col.5.—Same as item (3)—Col.5.					

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with Original appropriation More+ Less—.	Outlay compared with Modified appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
81.—Capital Account of Civil Works outside the Revenue Account—*contd.*					
Original Works—Communications—*contd.*					
I.—Major works above Rs. 50,000 for which specific provisions were made in the Budget—*contd.*					
(155) Chhagalnaya-Moharigani, Noakhali.	1,00,000	60,000	38,568	—61,432	—21,432

Cols. 5 and 6.—Due to non-completion of earth work for abnormal rain. Estimate Rs.3,22,000; expenditure to end of 1958-59 Rs. 2,18,866; balance Rs. 1,03,134; in progress. (Progressive expenditure from Annexure 'A' for 1955-56).

(156) Patnitola-Porsa, *via* Sapahar Road, Rajshahi.	1,00,000	15,000	15,392	—84,608	+392

Col. 5.—Explanation not furnished. Estimate Rs. 5,04,000; expenditure to end of 1958-59 Rs. 20,362; balance Rs. 4,83,638; in progress (Sl. No. 156 of Annexure 'A' for 1956-57).

(157) Tanganmari Bridge, Rangpur.	60,000	65,000	64,985	+4,985	—15

Col.5.—Explanation not furnished. Estimate Rs. 1,62,000; expenditure to end of 1958-59 Rs. 1,27,301; balance Rs. 34,699; in progress. (Progressive expenditure from Annexure 'A'for 1955-56).

(158) Fatikchari-Maizbhander, Chittagong.	50,000	..	..	—50,000	..

Col. 5.—Same as item (3)—Col. 5.

(159) Nazirhat-Maizbhandar Road.	50,000	..	..	—50,000	..

Col. 5.—Same as item (3)—Col. 5.

(160) Jessore-Chuknagar Road, Jessore.	1,00,000	85,000	68,885	—31,115	—16,115

Cols. 5 and 6.—Explanations not furnished. Estimate *nil*; expenditure to end of 1958-59 Rs. 68,885; xcess Rs. 68,885; in progress.

(161) Chuadanga-Darsana Road, Kushtia.	25,000	20,000	28,067	+3,067	+8,067

Cols. 5 and 6.—Explanations not furnished. Estimate Rs. 37,71,000; expenditure to end of 1958-59 Rs. 2,60,855; balance Rs. 35,10,145; in progress.

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with. Original appropriation More+ Less—.	Modified appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
81.—Capital Account of Civil Works outside the Revenue Account—*contd.*					
Original Works—Communications—*contd.*					
1.—Major works above Rs. 50,000 for which specific provisions were made in the Budget—*contd.*					
(162) Sherpur-Chukhali Road	10,000	4,050	4,051	—5,949	+1

Col. 5.—Explanation not furnished. Estimate Rs. 3,23,000 ; expenditure to end of 1958-59 Rs. 1,29,507 ; balance Rs. 1,93,493 ; in progress.

(163) Dinajpur-Fulbari Road, *via* Ramshagar.	1,00,000	35,000	3,98,612	+2,98,612	+3,63,612

Cols. 5 and 6.—Explanations not furnished. Estimate Rs. 30,49,000 ; expenditure to end of 1958-59 Rs. 26,19,680 ; balance Rs. 4,29,320 ; in progress.

(164) Rangpur-Rahabal Road.	3,00,000	9,72,000	12,05,590	+9,05,590	+2,33,590

Cols. 5 and 6.—Explanations not furnished. Estimate Rs. 1,22,00,000; expenditure to end of 1958-59 Rs. 22,47,494 ; balance Rs. 99,52,506 ; in progress.

(165) Iswarganj-Kanurampur Road.	2,00,000	1,23,000	1,67,530	—32,470	+44,530

Cols. 5 and 6.—Explanations not furnished. Estimate Rs. 20,50,000 ; expenditure to end of 1958-59 Rs. 7,30,662 ; balance Rs. 13,19,338 ; in progress.

(166) Sherpur-Ullapara Road	1,00,000	10,75,000	12,78,160	+11,78,160	+2,03,160

Cols. 5 and 6.—Explanations not furnished. Estimate *nil ;* expenditure to end of 1958-59 Rs. 12, 78,160 ; excess Rs. 12,78,160 ; in progress.

(167) Santahar-Naogaon-Mahadevpur-Patnitola-Dhamoirhat Road.	2,00,000	50,000	2,17,069	+17,069	+1,67,069

Cols. 5 and 6.—Same as item (8). Estimate Rs. 46,69,000 ; expenditure to end of 1958-59 Rs. 16,17,338 ; balance Rs. 28,74,662 ; in progress.

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appro-priation.	Modified appro-priation.	Expenditure.	Outlay compared with Original appro-priation More+ Less—.	Outlay compared with Modified appro-priation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
81.—Capital Account of Civil Works outside the Revenue Account—*contd.*					
Original Works—Communications—*contd.*					
I.—Major works above Rs. 50,000 for which specific provisions were made in the Budget—*concld.*					
(168) Border Road in Mymensingh excluded area.	2,00,000	4,95,000	5,96,556	+3,96,556	+1,01,556

Cols. 5 and 6.—Explanations not furnished. Estimate Rs. 47,40,000 ; expenditure to end of 1958-59 Rs. 41,36,027 ; balance Rs. 6,03,973 ; in progress.

(169) Pabna-Nagarbari Road.	3,00,000	9,34,000	29,13,251	+26,13,251	+19,79,251

Cols. 5 and 6.—Explanations not furnished. Estimate Rs. 87,56,000 ; expenditure to end of 1958-59 Rs. 67,78,677 ; balance Rs. 19,77,323 ; in progress.

(170) Dacca-Aricha Road.	40,00,000	47,90,000	71,01,897	+31,01,897	+23,11,897

Cols. 5 and 6.—Explanations not furnished. Estimate Rs. 4,82,00,000 ; expenditure to end of 1958-59 Rs. 1,69,42,816 ; balance Rs. 3,12,57,184 ; in progress.

(171) Companiganj-Brahmanbaria Road.	1,00,000	2,08,000	6,10,805	+5,10,805	+4,02,805

Cols. 5 and 6.—Explanations not furnished. Estimate *nil* ; expenditure to end of 1958-59 Rs. 7,10,805 ; excess Rs. 7,10,805 ; in progress.

(172) Greater Dacca Road.	4,00,000	12,80,042	14,01,328	+10,01,328	+1,21,286

Cols. 5 and 6.—Explanations not furnished. Estimate *nil* ; expenditure to end of 1958-59 Rs. 18,84,857 ; excess Rs. 18,84,857 ; in progress.

(173) Bridges on Chittagong Arakan Road.	6,50,000	10,00,000	22,38,723	+15,88,723	+12,38,723

Cols. 5 and 6.—Explanations not furnished. Estimate Rs. 54,68,000 ; expenditure to end 1958-59 Rs. 1,07,91,424 ; excess Rs. 53,23,424 ; in progress.

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	riginal appro-priation.	odified appro-priation.	Expenditure.	Outlay compared with Original appro-priation More+ Less—.	Outlay compared with Modified appro-priation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
81.—Capital Account of Civil Works outside the Revenue Account—*contd.*					
Original Works—Communications—*contd.*					
III.—Other major works for which specific provisions were not made in the Budget.					
(174) Improvement of Maijdi-Begumganj Road.	..	4,10,000	4,09,982	+4,09,982	—18
Col. 5.—Explanation not furnished. Estimate Rs. 4,89,000 ; expenditure to end of 1958-59 Rs. 7,64,480 ; excess Rs. 2,75,480 ; in progress.					
(175) Holy Family Hospital Road.	..	..	—111	—111	—111
Cols. 5 and 6.—Same as item (6). Estimate Rs. 1,68,000 ; expenditure to end of 1958-59 Rs. 1,29,347 ; balance Rs. 38,653 ; in progress.					
(176) Construction of Eskaton Road.	..	..	—3,448	—3,448	—3,448
Cols. 5 and 6.—Same as item (6). Estimate Rs. 3,54,000 ; expenditure to end of 1958-59 Rs. 1,68,065 ; balance Rs. 1,85,935 ; in progress.					
(177) Improvement to Dilkhusa-Topkhana-Toyenbee Circular Road.	..	..	162	+162	+162
Cols. 5 and 6.—Explanations not furnished. Estimate Rs. 3,90,000 ; expenditure to end of 1958-59 Rs.3,14,415 ; balance Rs. 75,585 ; in progress.					
(178) Construction of Panchdona—Charsindur Road.	..	1,97,000	1,97,961	+1,97,961	+961
Col. 5.—Explanations not furnished. Estimate *nil*; expenditure to end of 1958-59 Rs.1,97,961; excess Rs.1,97,961 ; in progress.					
(179) Construction of Tongi Bridge.	..	..	—3,143	—3,143	—3,143
Cols. 5 and 6.—Same as item (6). Estimate Rs. 2,55,000 ; expenditure to end of 1958-59 Rs. 6,84,917 ; excess Rs. 4,29,917 ; in progress. (Progressive expenditure from Annexure 'A' or 1954-55).					

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appro-priation.	Modified appro-priation.	Expenditure.	Outlay compared with Original appro-priation More+ Less—.	Outlay compared with Modified appro-priation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
81.—Capital Account of Civil Works outside the Revenue Account—*contd.*					
Original Works—Communi-cations—*contd.*					
III.—Other major works for which specific provisions were not made in the Budget—*contd.*					
(180) Dhamrai-Saturia Road	..	2,92,000	2,91,737	+2,91,737	—263

Col. 5.—Same as item (17)—Col. 5. Estimate *nil* ; expenditure to end of 1958-59 Rs. 2,91,737 ; excess Rs. 2,91,737 ; in progress.

(181) Shimulia-Dhantara Road.	..	2,11,000	2,11,486	+2,11,486	+486

Col. 5.—Same as item (17)—Col. 5. Estimate *nil* ; expenditure to end of 1958-59 Rs. 2,11,486 . excess Rs. 2,11,486 ; in progress.

(182) Balia-Baleswar Road	..	38,000	37,856	+37,856	—144

Col. 5.—Same as item (17)—Col. 5. Estimate *nil* ; expenditure to end of 1958-59 Rs. 37,856 ; excess Rs. 37,856 ; in progress.

(183) Akhaura-Agartala Road	..	25,000	25,279	+25,279	+279

Col. 5.—Same as item (17).—Col. 5. Estimate *nil* ; expenditure to end of 1958-59 Rs. 25,279 ; excess Rs. 25,279 ; in progress.

(184) Improvement of Chit-tagong-Rangamati Road.	..	7,22,000	7,09,202	+7,09,202	—12,798

Cols. 5. and 6.—Explanations not furnished. Estimate Rs. 31,77,000 ; expenditure to end of 1958-59 Rs. 48,16,305 ; excess Rs. 16,39,305 ; in progress.

(185) Improvement of Hali-shar-Mahesh-Khali Strand Road.	..	2,04,000	2,02,013	+2,02,013	—1,987

Col. 5.—Explanation not furnished. Estimate *nil* ; expenditure to end of 1958-59 Rs. 2,02,013 ; excess Rs. 2,02,013 ; in progress.

(186) Improvement of Magu-ra-Kamarkhali Road.	..	6,50,000	6,10,051	+6,10,051	—39,949

Col. 5.—Explanation not furnished. Col. 6.—Due to late receipt of the fund. Estimate Rs. 1,90,00,000 ; expenditure to end of 1958-59 Rs. 15,42,046 ; balance Rs. 1,74,57,954 ; in progress.

(187) Satkhira-Illispur Road	..	1,25,000	1,26,254	+1,26,254	+1,254

Col. 5.—Explanation not furnished. Col. 6.—Same as item (8). Estimate Rs. 9,29,000 expenditure to end of 1958-59 Rs. 13,03,986 ; excess Rs. 3,74,986 ; in progress.

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appro-priation.	Modified appro-priation.	Expenditure.	Outlay compared with Original appro-priation More+ Less—.	Outlay compared with Modified appro-priation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
81.—Capital Account of Civil Works outside the Revenue Account—*contd.*					
Original Works—Communications—*contd.*					
III.—Other major works for which specific provisions were not made in the Budget—*contd.*					
(188) Khulna-Jessore Road, *via* Chuknagar.	..	1,00,000	92,662	+92,662	—7,338
Col.5.—Explanation not furnished. Col.6.—Due to non-payment of bills for technical difficulties. Estimate Rs.3,50,000; expenditure to end of 1958-59 Rs.2,14,987; balance Rs.1,35,013 in progress.					
(189) Birganj-Darwani Road	..	53,000	52,068	+52,068	—932
Col.5.—Explanation not furnished. Estimate Rs.6,68,000; expenditure to end of 1958-59 Rs.2,91,010; balance Rs.3,76,990; in progress.					
(190) Latu-Jaldhup Road ..	..	1,10,000	1,38,654	+1,38,654	+28,654
Col.5.—Same as item (17)—Col. 5. Col. 6.—Explanation not furnished. Estimate *nil*; expenditure to end of 1958-59 Rs.1,38,654; excess Rs.1,38,654; in progress.					
(191) Latu-Barlekha Road.	..	2,50,000	2,63,824	+2,63,824	+13,824
Col.5.—Same as item (17).—Col. 5. Col. 6.—Due to emergency some extra works were done. Estimate *nil;* expenditure to end of 1958-59 Rs.2,63,824; excess Rs.2,63,824; in progress.					
(192) Tukergaon Diversion Road.	..	70,000	46,528	+46,528	—23,472
Col.5.—Same as item (17)—Col. 5. Col. 6.—Same as item (30)—Col.6. Estimate *nil;* expenditure to end of 1958-59 Rs.46,528; excess Rs.46,528; in progress.					
(193) Latu-Sreedharpur Road.	..	1,60,000	1,44,126	+1,44,126	—15,874
Col. 5.—Same as item (17). —Col. 5. Col. 6.—Same as item (30)—Col.6. Estimate *nil*; expenditure to end of 1958-59 Rs.1,44,126; excess Rs.1,44,126; in progress.					
(194) Kashinathpur-Shajadpur Road.	..	8,81,000	8,81,714	+8,81,714	+714
Col.5.—Explanation not furnished. Estimate *nil;* expenditure to end of 1958-59 Rs.8,81,714 excess Rs.8,81,714; in progress.					

ANNEXURE A—*concld.*

Detailed Statement of Expenditure on Important New Works—concld.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with Original appropriation More+ Less –.	Outlay compared with Modified appropriation More+ Less –.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
81.—Capital Account of Civil Works outside the Revenue Account—*concld.*					
Original Works—Communications—*concld.*					
III.—Other major works for which specific provisions were not made in the Budget—*concld.*					
(195) Construction of Dacca-Demra-Daudkandi Road.	..	14,74,000	37,61,173	+37,61,173	+22,87,173
Cols. 5 and 6.—Same as item (17)—Col.5. Estimate *nil;* expenditure to end of 1958-59 Rs.37,61,173; excess Rs.37,61,173; in progress.					
(196) Road from Munshiganj to Bhaggyakul.	..	4,68,000	4,32,228	+4,32,228	—35,772
Cols. 5 and 6.—Explanations not furnished. Estimate *nil;* expenditure to end of 1958-59 Rs.7,74,425; excess Rs.7,74,425; in progress.					
(197) Road from Zinzira to Lohajang.	..	2,30,000	2,23,340	+2,23,340	—6,660
Cols. 5 and 6.—Explanations not furnished. Estimate *nil;* expenditure to end of 1958-59 Rs.2,31,488; excess Rs.2,31,488; in progress.					
(IV) Minor Works—					
(198) Collectively	76,80,000*	9,75,120	2,34,765	—74,45,235	—7,40,355
*An amount of Rs.75,80,000 is included in Col.2 and shown collectively as no schemewise distribution has been received from the Controlling Officer.					
Total 81.—Civil Works, etc.	5,73,61,000	6,09,29,993	7,32,24,247	+1,58,63,247	+1,22,94,254
Total Civil Works:—					
Charged ..	*16,000*	*46,500*	*62,557*	*+46,557*	*+16,057*
Authorised/Voted	6,70,06,000	6,93,31,007	8,11,46,744	+1,41,40,744	+1,18,15,737

ANNEXURE B.

The nature of the transactions under the minor head "Suspense" is explained in paragraph I of Annexure 'B' to Grant No. 10.—Irrigation. The transactions under each unit of "Suspense" during 1958-59 are exhibited below:—

Detailed units.	Opening balance.	Debits.	Credits.	Closing balance.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
50.—Civil Works—				
Suspense—				
Charged—				
(*i*) *Purchases*	*Cr. 67,335*	..	..	*Cr. 67,335*
(*ii*) *Stock*	*Dr. 26,042*	..	..	*Dr. 26,042*
(*iii*) *Miscellaneous P. W. Advances.*	*Dr. 10,056*	..	..	*Dr. 10,056*
Total ..	*Cr. 31,237*	..	..	*Cr. 31,237*
Authorised/Voted—				
(*i*) Purchases	Cr.9,61,15,878	5,49,62,616	7,04,34,200	Cr.11,15,87,462
(*ii*) Stock	Dr.1,44,34,840	2,92,84,260	2,41,21,333	Dr.1,95,97,767
(*iii*) Miscellaneous P.W. Advances.	Dr.6,04,54,216	3,43,51,345	2,87,99,083	Dr.6,60,06,478
Total ..	Cr. 2,12,26,822	11,85,98,221	12,33,54,616	Cr.2,59,83,217
81.—Capital Account of Civil Works, etc.—				
Suspense—				
(*i*) Workshop	Cr. 25,776	..	..	Cr. 25,776
(*ii*) Purchases	Cr.1,09,87,129	92,10,530	2,30,82,525	Cr. 2,48,59,124
(*iii*) Stock	Dr.1,56,92,901	4,79,53,735	4,11,64,194	Dr.2,24,82,442
(*iv*) Miscellaneous P.W. Advances.	Dr.4,53,65,020	1,95,12,990	2,89,04,356	3,59,73,654
Total ..	Dr.5,00,45,016	7,66,77,255	9,31,51,075	Dr.3,35,71,196

ANNEXURE C.

Stores Account of the Communication, Buildings and Irrigation (Communication and Buildings) Department for the year 1958-59.

The following table exhibits the stores transactions of various Public Works Divisions of the Communication and Buildings Department during the year 1958-59. These figures do not include transactions or balances relating to Tools and Plant, Road metal or Materials charged direct to Works :—

Name of Division.	Opening balance.	Receipts.	Issues.	Closing balance.	Sanctioned limit of Reserve Stock.
(1)	(2)	(3)	(4)	(5)	(6)
	Rs.	Rs.	Rs.	Rs.	Rs.
1. Bakerganj	5,88,598	8,50,850	16,85,562	—2,46,114	80,000
2. Bogra	2,84,453	5,98,274	4,44,521	4,38,206	..
3. Chittagong (I) ..	51,126	5,21,148	4,21,604	1,50,670	1,00,000
4. Chittagong (II) ..	76,08,801	1,35,532	2,12,373	75,31,960	..
5. Chittagong (III) ..	38,872	39,368	78,238	2	..
6. Chittagong Resources	87,25,782	4,02,15,861	3,23,82,593	1,65,59,050	30,00,000
7. Chittagong Hill Tracts	52,489	11,654	14,584	49,559	..
8. Comilla Construction (II)	11,26,830	15,49,629	14,44,966	12,31,493	..
9. Dacca City ..	33,53,583	18,89,657	29,96,310	22,46,930	1,00,000
10. Dacca Construction ..	1,07,506	—452	14,406	92,648	..
11. Dacca Construction ..	598	..	..	598	..
12. Development (II) ..	—6,37,974	30,680	32,818	—6,40,112	..
13. Development (III) ..	—2,788	..	..	—2,788	..
14. Electrical (I) ..	19,48,299	17,80,906	8,68,046	28,61,159	3,00,000
15. Electrical (II) ..	—1,423	30,814	23,493	5,898	..
16. Dinajpur	4,70,089	19,37,491	15,49,738	8,57,842	1,50,000
17. Faridpur	70,427	18,55,981	12,95,830	6,30,578	..
18. Jessore	4,81,961	31,65,687	43,05,847	—6,58,199	..
19. Khulna	13,94,057	81,60,675	70,85,275	24,69,457	..
20. Mymensingh (I) ..	—20,89,563	34,48,477	19,95,141	—6,36,227	..
21. Mymensingh (II) ..	34,80,054	16,64,608	6,87,448	44,57,214	..
22. Noakhali	8,00,417	16,18,712	14,25,429	9,93,700	..
23. Pabna	2,29,816	20,89,358	18,14,960	5,04,214	..
24. Rajshahi (I) ..	8,37,648	13,20,831	16,20,598	5,37,881	..
25. Rajshahi (II) ..	..	10,47,827	6,83,071	3,64,756	..
26. Rangpur	6,58,811	20,39,964	9,85,387	17,07,388	..
27. Sylhet	5,75,314	12,40,463	12,17,289	5,98,488	35,000

Note.—The minus closing balances of Rs.6,36,227 and Rs.2,788 against Mymensingh (I) and Development (III) Divisions have been cleared through adjustment in the monthly accounts of June (final), 1960. The reason for the minus balance of Rs.6,58,199 against Jessore Division is due to the non-raising of debit by the Bakerganj Division.

The Officers in immediate charges of the stores certified that the closing balances as shown above represent the value of stock materials, detailed quantity accounts of which were maintained in accordance with prescribed procedure.

The stock in hand in all the Divisions was certified as having been counted by the departmental officers during the year.

AUDIT COMMENTS.

The Registers of Stock were test-audited during local Inspections and the discrepancies and minor defects noticed were pointed out to the authorities concerned through test-audit notes.

2. The closing balances at the end of the year exceeded the sanctioned limit of Reserve Stock or no limits of Reserve Stock were fixed by the Government.

 Grant No. Nil—Interest on Capital Outlay on Electricity Scheme (All Charged).

See also the Audit Report.

Major Head.	Final Grant or Appropriation.	Actual Expenditure.	More+ Less−.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "52.—Interest on Capital Outlay on Electricity Scheme".			
Planning and Development (Water and Power) Department—			
Charged ..	..	4,000	+4,000

Col. 4.—Post-budget decision to adjust the interest liability on capital investment on Electricity scheme in this head.

Total Grant No. Nil—Interest on Capital Outlay on Electricity Scheme ..	..	4,000	+4,000

REVIEW.

The excess of Rs. 4,000 works out to 100·0 per cent. There was no expenditure in the previous year.

2. This head presents an instance of expenditure incurred without budget provision.

See also the Audit Report.

Major Head.	Final Grant or Appropriation.	Actual Expenditure.	More+ Less—.
1	2	3	4
	Rs.	Rs.	Rs
Major Head "XLI.—Receipts from Electricity Schemes".			
Deduct—Working Expenses—			
Planning and Development Department—			
O. .. .. .. 1,60,61,000 R. 20,61,904	1,81,22,904	1,48,26,252	—32,96,652
Col. 4.—Explanations have not been furnished by the Controlling Officer.			
Major Head "52-A.—Other Revenue Expenditure connected with Electricity Schemes".			
Planning and Development Department—			
O. .. .. .. 4,17,100 R. 55,900	4,73,000	4,64,170	—8,830
For rounding	—100	..	+100
Total Major Head 52-A.—Other Revenue Expenditure, etc.	4,72,900	4,64,170	—8,730
Major Head "81-A.—Capital Outlay on Electricity Schemes".			
Planning and Development Department—			
O. .. .. .. 4,99,07,000 R. .. .. .. —3,44,57,790	1,54,49,210	1,88,51,167	+34,01,957
Col. 4.—Explanations have not been furnished by the Controlling Officer.			
Surrenders or withdrawals within grant or appropriation—			
R. 3,23,39,986	3,23,39,986	..	—3,23,39,986
Total Grant No. 31.—Electricity Schemes ..	6,63,85,000	3,41,41,589	—3,22,43,411

REVIEW.

The saving of Rs. 3,22,43,411 works out to 48·6 per cent. of the grant as compared with 57·6 per cent. in the previous year. A sum of Rs. 3,23,39,986 was, however, surrendered converting the above saving into an excess of 0·3 per cent. of the modified grant as against the saving of 17·3 per cent. in the preceding year.

2. Reappropriations sanctioned under the Major Heads "XLI.—Receipts from Electricity Schemes" and "81-A.—Capital Outlay on Electricity Schemes" proved either partly or wholly unnecessary.

3. Major Heads "XLI.—Receipts from Electricity Schemes" and "81-A.—Capital Outlay on Electricity Schemes" are cases of injudicious reappropriations and excessive surrenders causing excess over allotment.

4. Major Heads "XLI.—Receipts from Electricity Schemes" and "81-A.—Capital Outlay on Electricity Schemes" present instances of omission to surrender saving and to obtain additional funds to cover the excess.

5. The acceptance of the figures of actual expenditure has not been furnished by the Controlling Officers.

6. *Establishment charges, etc., of the Commerce, Labour and Industries* (*Electricity*) *Department.*—The charges for general establishment were initially booked in the accounts for the year 1958-59 under the Major head "52-A-Other Revenue Expenditure connected with Electricity Schemes" and distributed after the close of the year among the different Electricity Projects under the Major heads "XLI-Receipts from Electricity Schemes—*Deduct*-Working Expenses" and "81-A-Capital Outlay on Electricity Schemes" in proportion to the outlay on works under these heads. This allocation is technically called *pro rata* distribution.

No provision for these charges is, however, made in the budget separately under the different Major heads as the expenditure varies in proportion to the works outlay under the system of *pro rata* distribution, and consequently, no effective control is possible.

As the provision for these charges should not be distributed throughout the budget but exhibited separately as sub-head, provision for these charges was made in the budget under the following sub-head under the Major head "52-A—Other Revenue Expenditure connected with Electricity Schemes".

Major head and sub-head.

52-A—Other Revenue Expenditure connected with Electricity Schemes—

Establishment.

7. The expenditure shown in the Appropriation Accounts under the above sub-head was, however, actually distributed in the accounts under the different Major heads as shown in the statement below :—

Major heads, etc.,	Establishment.
	Rs.
XLI.—Receipts from Electricity Schemes—	
Deduct—Working Expenses	2,04,310
81-A.—Capital outlay on Electricity Schemes ..	2,59,860
Total ..	4,64,170

8. The gross establishment charges of the Commerce, Labour and Industries (Electricity) Department during the year 1958-59 amounted to Rs. 31·02 lacs (3·102 millions), *i.e.*, 10·00 per cent. of the total works outlay of Rs.3,10·38 lacs (31·038 millions) as compared with 10·32 per cent. in the preceding year.

9. The detailed Statement of Expenditure on Imortant New Works is appended at Annexure 'A'. The following table shows the orignal provision, the fiual appropriation and the actual works expenditure in this grant:—

Major Head, etc.	Original Appropriation.	Final Appropriation.	Actual Expenditure.	Outlay compared with Original Appropriation More+ Less—.	Outlay compared with Modified-Appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
XLI.—Receipts from Electricity Schemes—					
Deduct—Working Expenses	1,60,61,000	1,81,22,904	1,48,30,252	—12,30,748	—32,92,652
81-A.—Capital Outlay on Electricity Schemes.	4,99,07,000	1,54,49,210	1,88,47,167	--3,10,59,833	+33,97,957
Total ..	6,59,68,000	3,35,72,114	3,36,77,419	--3,22,90,581	+1,05,305

10. The details of transactions under the head "Suspense" for the year are given at Annexure 'B'. The following table shows the figures under the minor head "Suspense" in this grant:—

Major Heads, etc.	Actual Expenditure.
	Rs.
XLI.—Receipts from Electricity Schemes—	
Deduct—Working Expenses	—34,53,076
81-A—Capital Outlay on Electricity Schemes	66,31,612

11. The Stores Account of the Commerce, Labour and Industries (Electricity) Department for the year is appended at Annexure 'C'.

ANNEXURE A.

Detailed Statement of Expenditure on Important New Works.

Description of work.	Original appro-priation.	Modified appro-priation.	Expenditure.	Outlay compared with Original appro-priation More+ Less—.	Outlay compared with Modified appro-priation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Major Head "XLI.—Receipts from Electricity Schemes".					
Deduct—Working Expenses—					
I.—Major works above Rs.50,000 for which specific provisions were made in the Budget.					
(1) Chittagong Electric Supply	46,45,000	42,95,000	45,49,269	—95,731	+2,54,269
Cols. 5 and 6.—Explanations not furnished. Estimate *nil*; expenditure to end of 1958-59 Rs.1,50,01,977; excess Rs.1,50,01,977; in progress.					
(2) Siddhirganj Diesel Station	52,74,000	50,50,000	67,38,614	+14,64,614	+16,88,614
Cols. 5 and 6.—Explanations not furnished. Estimate *nil*; expenditure to end of 1958-59 Rs.1,53,26,278; excess Rs.1,53,26,278; in progress.					
(3) Diesel Pool Station ..	1,15,000	1,25,000	91,895	—23,105	—33,105
Cols. 5 and 6.—Explanations not furnished. Estimate *nil*; expenditure to end of 1958-59 Rs.7,93,233; excess Rs.7,93,233; in progress.					
(4) Khulna Electric Supply	3,43,000	7,00,000	6,83,473	+3,40,473	—16,527
Cols. 5 and 6.—Explanations not furnished. Estimate *nil*; expenditure to end of 1958-59 Rs.12,95,339; excess Rs.12,95,339; in progress.					
(5) Chandpur Electric Supply.	2,48,000	2,93,000	2,75,575	+27,575	—17,425
Cols. 5 and 6.—Explanations not furnished. Estimate *nil*; expenditure to end of 1958-59 Rs.9,60,698; excess Rs.9,60,698; in progress.					
(6) Brahmanbaria Electric Supply.	1,12,000	1,17,000	1,16,985	+4,985	—15
Col. 5.—Explanation not furnished. Estimate *nil*; expenditure to end of 1958-59 Rs.3,27,253; excess Rs.3,27,253; in progress.					
(7) Rajshahi Electric Supply	2,83,000	3,15,000	3,24,204	+41,204	+ 9,204
Cols. 5 and 6.—Explanations not furnished. Estimate *nil*; expenditure to end of 1958-59 Rs.8,99,827; excess Rs.8,99,827; in progress.					
(8) Chittagong Diesel Power Station.	30,25,000	24,85,000	—5,72,605	—35,97,605	—30,57,605
Cols. 5 and 6.—Explanations not furnsihed. Estimate *nil*; expenditure toned of 1958-59 Rs.43,47,736; excess Rs.43,57,736; in progress.					

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appro-priation.	Modified appro-priation.	Expenditure.	Outlay compared with Original appro-priation More+ Less—.	Outlay compared with Modified appro-priation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Major Head "XLI.—Receipts from Electricity Schemes"—*concld.*					
Deduct—Working Expenses—*concld.*					
I.—Major works above Rs.50,000 for which specific provisions were made in the Budget—*concld.*					
(9) Goalpara Diesel Station	16,38,000	18,53,000	20,85,913	+4,47,913	+2,32,913
Cols. 5 and 6.—Explanations not furnished. Estimate *nil*; expenditure to end of 1958-59 Rs.47,70,870; excess Rs.47,70,870; in progress.					
(10) Dinajpur Electric Supply	40,000	95,000	82,749	+42,749	—12,251
Cols. 5 and 6.—Explanations not furnished. Estimate *nil*; expenditure to end of 1958-59 Rs.1,39,517; excess Rs.1,39,517; in progress.					
(11) Serajganj Electric Supply	78,000	75,000	98,680	+20,680	+23,680
Cols. 5 and 6.—Explanations not furnished. Estimate *nil*; expenditure to end of 1958-59 Rs.2,34,587; excess Rs.2,34,587; in progress.					
(12) Jessore Electric Supply	83,000	1,90,000	1,94,814	+1,11,814	+4,814
Cols. 5 and 6.—Explanations not furnished. Estimate *nil*; expenditure to end of 1958-59 Rs.2,27,513; excess Rs.2,27,513; in progress.					
(13) Dacca Electric Supply	..	23,46,904	..	..	—23,46,904
Col. 6.—Explanations not furnished. Estimate *nil*; expenditure to end of 1958-59 *nil*.					
(14) Wood Treatment Plant	1,77,000	1,83,000	1,60,686	—16,314	—22,314
Cols. 5 and 6.—Explanations not furnsihed. Estimate *nil*; expenditure to end of 1958-59 Rs.1,60,686; excess Rs.1,60,685; in progress.					
Total XLI.—Receipts from Electricity Schemes—*Deduct* Working Expenses.	1,60,61,000	1,81,22,904	1,48,30,252	—12,30,748	—32,92,652

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with Original appropriation More+ Less—.	Outlay compared with Modified appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
81-A.—Capital Outlay on Electicity Schemes—					
II Thermo-Electric Schemes.					
I —Major works above Rs.50,000 for which specific provisions were made in the Budget—					
(15) Chittagong Diesel Project.	14,53,000	7,24,000	52,62,747	+38,09,747	+45,38,747
Cols. 5 and 6.—Explanations not furnished. Estimate *nil*; expenditure to end of 1958-59 Rs.1,04,70,754; excess Rs.1,04,70,754; in progress.					
(16) Siddhirganj Diesel Project.	99,27,000	40,52,000	6,60,793	—92,66,207	—33,91,207
Cols. 5 and 6.—Explanations not furnsihed. Estimate *nil*; expenditure to end of 1958-59 Rs.1,09,93,996; excess Rs.1,04,93,996; in progress.					
(17) Goalpara Diesel Project	19,19,000	19,16,000	19,54,947	+35,947	+38,947
Cols. 5 and 6.—Explanations not furnished. Estimate *nil*; expenditure to end of 1958-59 Rs.84,44,476; excess Rs.84,44,476; in progress.					
(18) Siddhirganj Steam Project	86,00,000	30,21,210	50,48,191	—35,51,809	+20,26,981
Cols. 5 and 6.—Explanations not furnished. Estimate *nil*; expenditure to end of 1958-59 Rs. 1,30,22,022; excess Rs.1,30,22,022; in progress.					
(19) Brahmanbaria Electric Supply.	9,000	36,000	14,181	+5,181	—21,819
Cols. 5 and 6.—Explanations not furnished. Estimate *nil*; expenditure to end of 1958-59 Rs.2,85,274; excess Rs.2,85,274; in progress.					
(20) Chandpur Electric Supply.	1,77,000	1,77,000	25,786	—1,51,214	—1,51,214
Cols. 5 and 6.—Explanations not furnished. Estimate *nil*; expenditure to end of 1958-59 Rs.1,89,457; excess Rs.1,89,457; in progress.					
(21) Chittagong Electric Supply.	6,53,000	5,46,000	5,25,549	—1,27,451	—20,451
Cols. 5 and 6.—Explanations not furnished. Estimate *nil*; expenditure to end of 1958-59 Rs.15,33,429; excess Rs.15,33,429; in progress.					
(22) Dacca-Chittagong Power Inter-connection.	73,70,000	32,00,000	43,38,888	—30,31,112	+11,38,888
Cols. 5 and 6.—Explanations not furnished. Estimate *nil*; expenditure to end of 1958-59 Rs.58,81,265; excess Rs.58,81,265; in progress.					

ANNEXURE A—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with Original appropriation More+ Less—.	Outlay compared with Modified appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
81-A—Capital Outlay on Electricity Schemes—*contd.*					
Thermo-Electric Schemes—*contd.*					
I—Major works above Rs.50,000 for which specific provisions were made in the Budget—*contd.*					
(23) Rajshahi Electric Supply	3,63,000	1,65,000	2,44,033	—1,18,967	+79,033
Cols. 5 and 6.—Explanations not furnished. Estimate *nil*; expenditure to end of 1958-59 Rs.4,84,662; excess Rs.4,84,662; in progress.					
(24) Khulna Electric Supply	3,31,000	1,87,000	1,69,153	—1,61,847	—17,847
Cols. 5 and 6.—Explanation not furnsihed. Estimate *nil*; expenditure to end of 1958-59 Rs.3,87,020; excess Rs.3,87,020; in progress.					
(25) Dinajpur Electric Supply	1,90,000	2,50,900	1,55,953	—34,047	—1,03,047
Cols. 5 and 6.—Explanation not furnished. Estimate *nil*; expenditure to end of 1958-59 Rs.3,17,969; excess Rs.3,17,969; in progress.					
(26) Serajganj Electric Supply	2,23,000	81,000	74,752	—1,48,248	—6,248
Cols. 5 and 6.—Explanations not furnished. Estimate *nil*; expenditure to end of 1958-59 Rs.1,22,222; excess Rs.1,22,122; in progress.					
(27) Goalpara Steam Station	92,59,000	6,21,000	75,742	—91,83,258	—5,45,258
Cols. 5 and 6.—Explanation nut furnished. Estimate *nil*; expenditure to end of 1958-59 Rs.17-12,794; excess Rs.17,12,794; in progress.					
(28) Comilla-Hajiganj-Chandpur Transmission line.	10,00,000	..	..	—10,00,000	..
Col. 5.—Explanation not furnished. Estimate *nil*; expenditure to end of 1958-59 *nil*.					
(29) Kaliganj-Narsingdi Transmission line.	5,00,000	..	..	—5,00,000	..
Col. 5.—Explanation not furnished. Estimate *nil*; expenditure to end of 1958-59 *nil*.					
(30) Rangpur Electric Supply	1,78,000	..	..	—1,78,000	..
Col. 5.—Explanation not furnished. Estimate *nil*; expenditure to end of 1958-59 *nil*.					
(31) Jessore Electric Supply	3,08,000	2,97,000	2,72,708	—35,292	—24,292
Cols. 5 and 6.—Explanation not furnished. Estimate *nil*; expenditure to end of 1958-59 Rs, 5,19.388; excess Rs. 5,19,388; in progress.					

ANNEXURE A—*concld.*

Detailed Statement of Expenditure on Important New Works—concld.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with Original appropriation More+ Less—.	Outlay compared with Modified appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
81-A.—Capital Outlay on Electricity Schemes—*concld.*					
II Thermo-Electric Schemes—*concld.*					
I.—Major works above Rs.50,000 for which specific provisions were made in the Budget—*concld.*					
(32) Pabna Electric Supply	1,79,000	..	..	—1,79,000	..
Col. 5.—Explanation not furnished. Estimate *nil*; expenditure to end of 1958-59 *nil*.					
(33) Faridpur Electric Supply	1,00,000	..	..	—1,00,000	..
Col 5.—Explanation not furnished. Estimate *nil*; expenditure to end of 1958-59 *nil*.					
(34) Extension of Inter Connection to Karnafuli.	20,27,000	25,000	..	—20,27,000	—25,000
Cols. 5 and 6.—Explanations not furnished. Estimate *nil*; expenditure to end of 1958-59 *nil*.					
(35) Wood Treatment Plant	3,08,000	1,42,000	23,744	—2,84,256	—1,18,256
Cols. 5 and 6.—Explanations not furnished. Estimate *nil*; expenditure to end of 1958-59 Rs. 23,744 ; excess Rs. 23,744; in progress.					
(36) Narayanganj Electric Supply.	15,49,000	..	..	—15,49,000	..
Col. 5.—Explanation. not furnished. Estimate *nil*; expenditure to end of 1958-59 *nil*.					
(37) Dacca Electric Supply	30,84,000	..	..	—30,84,000	..
Col. 5.—Explanation not furnished. Estimate *nil*; expenditure to end of 1958-59 *nil*.					
(38) Mymensingh Electric Supply.	2,00,000	..	..	—2,00,000	..
Col. 5.—Explanation not furnished. Estimate *nil*; expenditure to end of 1958-59 *nil*.					
Total 81-A —Capital Outlay on Electricity Schemes.	4,99,07,000	1,54,49,210	1,88,47,167	—3,10,59,833	+33,97,957
Total Electricity Schemes ..	6,59,68,000	3,35,72,114	3,36,77,419	—3,22,90,581	+1,05,305

ANNEXURE B.

The nature of transactions under the minor head "Suspense" is explained in paragraph 1 of Annexure 'B' to Grant No. 10.—Irrigation.

The transactions under each unit of "Suspense" during the year 1958-59 are exhibited below:—

Detailed Units.	Opening balance.	Debit.	Credit.	Closing balance.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
XLI—Receipts from Electricity Schemes—				
Deduct—Working Expenses— Suspense—				
(*i*) Purchases	Cr.2,70,275	55,41,635	93,67,054	Cr.40,95,694
(*ii*) Stock	Dr. 18,720	37,674	51,431	Dr. 4,963
(*iii*) Miscellaneous P.W. Advances ..	Dr. 1,600	3,86,156	56	Dr.3,87,700
Total	Cr. 2,49,955	59,65,465	94,18,541	Cr. 37,03,031
81A—Capital Outlay on Electricity Schemes—				
Suspense—				
(*i*) Purchases	Cr.85,10,566	87,10,036	46,19,225	Cr. 44,19,755
(*ii*) Stock	Dr.19,50,651	19,88,898	33,42,525	Dr. 5,97,024
(*iii*) Miscellaneous P.W. Advances ..	Dr.16,06,433	57,32,088	18,37,660	Dr.55,00,861
Total	Cr.49,53,482	1,64,31,022	97,99,410	Dr.16,78,130

ANNEXURE C.

Stores Account of the Commerce, Labour and Industries (Electricity) Department for the year 1958-59.

The following table shows the Store transactions of the Commerce, Labour and Industries (Electricity) Department during the year 1958-59. These figures do not include the transactions and balances relating to Tools and Plant, Road metal or Materials charged direct to works.—

Name of the Division.	Opening balance.	Receipts.	Issues.	Closing balance.	Sanctioned limit of Reserve Stock.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
1. Chittagong Diesel Project (I)	Cr. 53,764	..	..	Cr. 53,764	5,00,000
2. Chittagong Diesel Project (II)	Dr. 26,388	4,243	12,547	Dr. 18,084	5,00,000
3. Siddhirganj Diesel Project	Cr. 284	..	..	Cr. 284	20,00,000
4. Goalpara Diesel Project (I)	Dr.19,78,311	17,39,882	32,15,232	Dr.5,02,961	20,00,000
5. Goalpara Diesel Project (II)	..	2,44,773	1,14,746	Dr. 1,30,027	..
6. Rural Electric Supply ..	Dr. 18,720	37,674	51,431	Dr. 4,963	1,00,000
Total ..	Dr.19,69,371	20,26,572	33,93,956	Dr. 6,01,987	

The officers in immediate charge of stores certified that the closing balances as shown above represent the value of stock materials detailed quantity accounts of which were maintained in accordance with the prescribed procedure.

2. The Stores in hand in the Divisions were certified as haivng been physically verified during the year by the Departmental Officers.

3. Certified that the closing balances at the end of the year were within the sanctioned limit of Reserve Stock.

AUDIT COMMENTS.

The Registers of stock were test-audited during local Inspections and the discrepancies and minor defects noticed were pointed out to the authorities concerned through test-audit notes.

Grant No. 32.—Famine (All Authorised/Voted).

See also the Audit Report.

Major Head.		Final Grant or Appropriation.	Actual Expenditure.	More+ Less—.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "54.—Famine".				
Revenue Department—				
O.	35,73,600	1,06,64,600	1,28,24,021	+21,59,421
S.	70,91,000			

Col. 4.—Due to adjustment of the price of rice supplied by the Food Department in the previous years (Rs.12,86,910), implementation of more important T. R. Schemes to provide works to the unemployed labourers in the distressed areas (Rs. 7,66,000), larger contingent charges on distribution of rice as gratuitous relief (Rs. 2,09,573); partly set off by non-establishment of the House for Destitute Women and Children (Rs. 1,00,000) and entertainment of lesser number of inmates (Rs. 3,062). The excesses and savings were not regularised due to omission.

Education Department—				
O.	18,20,000	12,83,641	12,56,940	—26,701
R.	—5,36,359			

Col. 4.—Due to the late implementation of the expansion schemes. The saving was not surrendered due to non-receipt of timely information from the local officers.

For rounding		400	..	—400
Surrenders or withdrawals within grant or appropriation—				
R.	5,36,359	5,36,359	..	—5,36,359
Total Grant No. 32.—Famine ..		1,24,85,000	1,40,80,961	+15,95,961

The above Appropriation Accounts do not include the following recoveries which have been adjusted in the accounts in reduction of expenditure :—

Nature of Recovery.	Estimated Recovery. (Revised)	Actual Recovery.	More+ Less—.
1	2	3	4
	Rs.	Rs.	Rs.
Recovery on account of price of rice, etc., supplied to non-official organisation, etc.	1,00,000	1,33,014	+33,014

Col. 4.—Due to realisation of the cost of the bags for gratuitous relief and rice.

REVIEW.

The original grant of Rs.53,94,000 was augmented by a supplementary grant of Rs.70,91,000 sanctioned on the 30th June, 1959 to meet the increased expenditure in connection with relief operation on a much larger scale.

2. The excess of Rs.15,95,961 works out to 12·8 per cent. of the grant as against the saving of 32·9 per cent. in the previous year. A sum of Rs.5,36,359 was, however, surrendered increasing the excess to 17·8 per cent. of the modified grant as compared with 7·4 per cent. in the preceding year.

3. The grant presents instances of omission to regularise the excess or saving by obtaining additional funds or by surrendering the savings.

4. The various measures adopted during the previous years for relief of distress caused by flood, cyclone and other natural calamities continued during the year under review. The nature of relief given was as follows:—

(*a*) Relief in cash and grain doles,

(*b*) Free supply of clothing to destitutes,

(*c*) Free suplpy of milk to infants and nursing mothers through non-official organisations,

(*d*) Sale of foodgrains at concessional rates to the poorer section of the population through cheap grain shops opened in certain districts and

(*e*) Free grants in cash or materials for house-building to the persons who were rendered homeless by flood, cyclone, etc. and were unable to rebuild their huts without assistance from Government.

The total expenditure on the above measures of gratuitous relief during the year amounted to Rs.72,72,484 on the "Voted" side. Nothing was spent on the "Charged" side as conditions in Chittagong Hill Tracts remained normal.

The total expenditure on Salaries and Establishment during the year amounted to Rs.8,97,522 on the "Voted" side and nothing on the "Charged" side. These figures included expenditure on account of Relief staff, office contingencies, medicines, etc. and transport charges of foodgrains to distribution points in affected areas.

Test Relief works were carried out under the direct control and responsibility of the Collectors. The amount spent on this account was Rs.46,17,000. The charges for both Gratuitous Relief and Test Relief Works were drawn by Collectors on abstract contingent bills in lump.

The following table shows the amounts drawn during recent years:—

	(In thousands of rupees).		
	1956-57.	1957-58.	1958-59.
1. Gratuitous Relief	2,59,19	8,67	71,39
2. Test Relief works	3,59,84	12,30	46,17
Total ..	6,19,03	20,97	1,17,56

As regards Test Relief Works through District Boards, it may be noted that out of Rs.13,33,045 advanced to a District Board for Test Relief Works Rs.5,15,000 has been remitted by Government and the balance of Rs.8,18,045 is still due for realisation. Government have since decided that the advances be recovered from the District Board out of its shares of arrear cesses as and when recovered and paid to it or to the body that mav succeed the Board under the Basic Democracies Order. The District Magistrates concerned have been requested to implement the decision of Government.

The expenditure on Work-houses and Institutions connected therewith consisted of pay of staff employed in—

(a) Central Destitutes' Home, and

(b) Temporary orphanages.

The total expenditure under (a) and (b) amounted to Rs.32,589 and Rs.12,56,940 respectively. This amount included in addition to above charges on account of construction, diet, medicines and equipments, etc.

See also the Audit Report.

Major Head.		Final Grant or Appropriation.	Actual Expenditure.	More+ Less–.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "55.—Superannuation Allowances and Pensions".				
Finance and Revenue Department—				
Charged—				
O.	*1,51,000*	*1,54,000*	*3,55,186*	*+2,01,186*
R.	*3,000*			

Col. 4.—Due to payment of more pensions in the High Commissioner's Office towards the close of the year. The excess could not be regularised due to omission.

Authorised/Voted—				
O.	83,04,300	79,78,000	83,62,931	+3,84,931
R.	–3,26,300			

Col. 4.—Due to more sanctions received during the latter part of the year. The excess could not be correctly estimated and regularised.

For rounding				
O.	700	..	..	..
R.	–700			
Total Major Head 55.—Superannuation Allowances and Pensions—				
Charged		*1,54,000*	*3,55,186*	*+2,01,186*
Authorised/Voted ..		79,78,000	83,62,931	+3,84,931
Major Head "55-A.—Commutation of Pensions financed from Ordinary Revenues".				
Finance and Revenue Department—				
Charged—				
O.	*3,000*	..	..	..
R.	*–3,000*			
Authorised/Voted—				
O.	25,35,000	21,15,000	21,26,175	+11,175
R.	–4,20,000			
Total Major Head 55-A.—Commutation of Pensions financed from Ordinary Revenues—				
Charged		..	..	..
Authorised/Voted		21,15,000	21,26,175	+11,175

Major Head.		Final Grant or Appropriation.	Actual Expenditure.	More + Less —.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "83.—Payments of Commuted value of Pensions".				
Finance and Revenue Department—				
Charged—				
O.	*3,000*	..	..	..
R.	*—3,000*			
Authorised/Voted—				
O.	25,35,000	21,15,000	21,26,174	+11,174
R.	—4,20,000			
Deduct—Amount financed from Ordinary Revenues—				
Charged—				
O.	*—3,000*	..	..	..
R.	*+3,000*			
Authorised/Voted—				
O	—25,35,000	—21,15,000	—21,26,174	—11,174
R	+ 4,20,000			
Total Major Head 83.—Payments of Commuted value of pensions—				
Charged		..	..	..
Authorised/Voted		..	..	..
Surrenders or withdrawals within grant or appropriation—				
Authorised/Voted—				
R	7,47,000	7,47,000	..	—7,47,000
Total Grant No 33.—Superannuation Allowances and Pensions, etc.—				
Charged		*1,54,000*	*3,55,186*	*+2,01,186*
Authorised/Voted		1,08,40,000	1,04,89,106	—3,50,894

The above Appropriation Accounts do not include the following recoveries which are adjusted in the accounts in reduction of expenditure:—

Nature of Recovery.	Estimated Recovery (Revised).	Actual Recovery.	More + Less —.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "55.—Superannuation Allowances and Pensions".			
Pensionary charges transferred to Commercial Departments.	1,20,000	1,20,000	..

REVIEW.

In the charged section the excess of Rs.2,01,186 works out to 13·6 per cent. of the grant as compared with 27·2 per cent. in the preceding year.

2. In the authorised/voted section the saving of Rs.3,50,894 works out to 3·2 per cent. of the grant as against the excess of 0·1 per cent. in the previous year. A sum of Rs. 7,47,000 was, however, surrendered converting the saving into an excess of 3·9 per cent. of the modified grant.

3. Payments of Commuted value of Pensions are recorded in the first instance under the Major Head "83.—Payment of Commuted value of Pensions" and then written back to Revenue.

4. Major Head "55.—Superannuation Allowances and Pensions (Authorised/Voted)" presents an instance of injudicious surrender causing excess over allotment.

5. Major Head "55.—Superannuation Allowances and Pensions" (*Charged* and Authorised/Voted) present instances of omission to obtain additional funds to cover the excess within the financial year.

6. With the introduction of the system of obtaining votes on the gross amounts with effect from the year 1957-58, the vote of the Provincial Assembly was required to be obtained on the gross amount under the head 83. No vote was, however, obtained since the entire amount under this head was transferred *pro-forma* to the head 55-A and a vote was duly obtained in respect of the latter head.

Grant No. 34.—Charges on account of Stationery and Printing. (All Authorised/Voted).

See also the Audit Report.

Major Head.		Final Grant or Appropriation.	Actual Expenditure.	More+ Less—.
1		2	3	4
		Rs	Rs.	Rs.
Major Head "56.—Stationery and Printing".				
Home Department—				
O.	59,26,600	55,51,184	59,64,681	+4,13,497
R.	—3,75,416			

Col. 4.—Due to belated adjustment of the arrear costs of stationery supplied by other Governments (Rs. 4,15,933) and larger purchase of plain paper used with stamp by the Central Stationery Office (Rs. 51,845) ; partly set off by smaller expenditure under the sub-head 'G—Charges in England' owing to non-availablity of the materials indented for (Rs. 49,512), non-payment of some bills to the Private Presses due to non-submission of the same in time (Rs. 3,423), non-payment of leave salary, increment and other arrear claims of some employees of the Government Presses pending scrutiny of their cases (Rs. 999) and smaller discount on plain paper used with stamps (Rs. 347). The savings and excesses were not regularised due to omission.

For rounding		400	..	—400
Total Major Head 56.—Stationery and Printing.		55,51,584	59,64,681	+4,13,097
Major Head "84.—Capital Outlay on Printing Presses".				
Home Department		..	1,243	+1,243

Col. 4.—Due to belated adjustment of rent for open space provided by the East Pakistan Railway (Rs. 1,106) and of Railway freight for cutter parts (Rs. 137). The excess was not regularised for want of timely information from the Railway authority.

Surrenders or withdrawals within grant or appropration—				
R.	3,75,416	3,75,416	..	—3,75,416
Total Grant No. 34.—Charges on account of Stationery and Printing.		59,27,000	59,65,924	+38,924

REVIEW.

The excess of Rs. 38,924 works out to 0·7 per cent. of the grant as compared, with 0·3 per cent. in the preceding year. A sum of Rs. 3,75,416 was, however, surrendered increasing the excess to 7·5 per cent. of the modified grant.

2. Major Head "56—.Stationery and Printing" presents an instance of injudicious surrender causing excess over allotment.

3. The grant presents an instance of omission to obtain additional funds to cover the excesses.

4. Major Head "84.—Capital Outlay on Printing Presses" is a case of absence of budget provision.

5. The Stores Accounts of the East Pakistan Government Press for the years 1956-57 to 1958-59 have not been received and could not, therefore, be appended.

Grant No. 35.—Miscellaneous.

See also the Audit Report.

Major Head.		Final Grant or Appropriation.	Actual Expenditure.	More+ Less–.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "57.—Miscellaneous".				
Finance Department—				
Charged			*19*	*+19*

Col. 4.—Explanations have not been furnished by the Controlling Officer.

Authorised/Voted—				
O.	53,56,550	50,33,944	35,412	—49,98,532
R.	—3,22,606			

Col. 4.—Explanations have not been furnished by the Controlling Officer.

Education Department		1,460	1,123	—337

Col. 4.—Explanations have not been furnished by the Controlling Officer.

Home Department—				
Charged—				
O.	*21,600*	*8,755*	*2,263*	*—6,492*
R.	*—12,845*			

Col. 4.—Mainly due to non-payment of grants to the local bodies in lieu of fines under the Police Act owing to non-receipt of certain information from the District Magistrate concerned within the year (Rs. 4,000), non-payment of grants to local bodies in lieu of fines realised under the Cruelty to Animals Act as a result of the orders of the Government prohibiting the payment (Rs. 2,800); partly set off by larger expenditure in connection with fees, fines, etc. under the Hackney Carriage Act (Rs.308). The savings were not surrendered through omission.

Authorised/Voted—				
O.	12,12,150	7,73,871	5,94,749	—1,79,122
R.	—4,38,279			

Col. 4.—Explanations have not been furnished by the Controlling Officer.

Revenue Department—				
Charged—				
O.	*18,17,000*	*18,27,000*	*22,49,950*	*+4,22,950*
S.	*10,000*			

Col. 4.—Explanation has not been furnished by the Controlling Officer.

Authorised/Voted—				
O.	9,08,600	3,96,981	6,55,569	+2,58,588
R.	—5,11,619			

Col. 4.—Mainly due to excessive surrender through oversight under the Boundary Dispute Tribunal and Survey and Demarcation of Inter-Dominion Boundary (Rs. 2,48,780) and grants made for acquisition of land for the Mosque at Maghbazar without provision (Rs. 10,000): partly set off by fewer fire incidents during the year (Rs. 490).

Major Head. 1		Final Grant or Appropriation. 2	Actual Expenditure. 3	More+ Less—. 4
Major Head "57.-Miscellaneous—*concld.*		Rs.	Rs.	Rs.
Works, Housing and Settlement Department—				
Charged		*5,25,000*	*8,49,815*	*+3,24,815*
Col. 4.—Explanations have not been furnished by the Controlling Officers.				
Authorised/Voted—				
O.	79,76,100	79,77,397	24,32,766	—55,44,631
R.	1,297			
Col. 4.—Explanations have not been furnished by the Controlling Officer.				
Commerce, Labour and Industries Department. ..		5,500	13,439	+7,939
Col. 4.—Explanations have not been furnished by the Controlling Officers.				
Health, Social Welfare and Local Government Department—				
Charged—				
O.	*74,400*	*91,400*	*1,43,702*	*+52,302*
S.	*17,000*			
Col. 4.—Explanations have not been furnished by the Controlling Officers.				
Authorised/Voted		27,76,640	28,61,254	+84,614
Col. 4.—Explanations have not been furnished by the Controlling Officers.				
Total Major Head 57.—Miscellaneous—				
Charged		*24,52,155*	*32,45,749*	*+7,93,594*
Authorised/Voted		1,69,65,793	65,94,312	—1,03,71,481
Major Head "82.—Capital Account of other Provincial Works outside the Revenue Account".				
Home Department		1,06,000	43,062	—62,938
Col. 4.—Mainly due to non-purchase of machinery and equipment (Rs. 33,000) and withdrawal of an excess debit raised by the Communication and Buildings Department in the accounts for 1953-54 (Rs. 30,723); partly set off by larger expenditure on purchase of vehicles (Rs. 887). The saving remained unregularised partly due to non-acceptance of the surrender of Rs. 31,000 made after the close of the financial year and partly through omission.				
Public Relations Department		2,91,000	3,51,748	+60,748
Col. 4.—Due to adjustment of the costs of stores purchased through the Director General, Supply and Development for the expansion of the Film Studio late in the year after fixation of net grant. The excess was not regularised through omission.				
Total Major Head 82.—Capital Account of other Provincial Works, etc. ..		3,97,000	3,94,810	—2,190

Major Head.				Final Grant or Appropriation.	Actual Expenditure.	More+ Less—.
1				2	3	4
				Rs.	Rs.	Rs.
Surrenders or withdrawals within grant or appropriation—						
Charged—						
R.	..	..	*12,845*	*12,845*	..	*—12,845*
Authorised/Voted—						
R. ..	..	..	12,71,207	12,71,207	..	—12,71,207
Total Grant No. "35.—Miscellaneous"—						
Charged	..	..	..	*24,65,000*	*32,45,749*	*+7,80,749*
Authorised/Voted	..	..	..	1,86,34,000	69,89,122	—1,16,44,878

The above Appropriation Accounts do not include the following recoveries which are adjusted in the accounts in reduction of expenditure :—

Nature of Recovery.		Estimated Recovery (Revised).	Actual Recovery.	More+ Less—.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "57.—Miscellaneous".				
Deduct—Charges recoverable from the Centre.	..	5,70,000	..	—5,70,000

Col. 4.—Explanations have not been received from the Controlling officer.

REVIEW.

The original appropriation of Rs. 24,38,000 was augmented by a supplementary appropriation of Rs. 27,000 sanctioned on the 30th June, 1959 to meet the extra demand for payment to the local bodies due to better collection of adaptation receipts than anticipated.

2. In the charged section the excess of Rs. 7,80,749 works out to 31·7 per cent. of the appropriation as against the saving of 6·0 per cent. in the previous year. A sum of Rs. 12,845 was, however, surrendered increasing the above excess to 32·4 per cent. of the modified appropriation as against the saving of 5·4 per cent. in the preceding year.

3. In the authorised/voted section the saving of Rs. 1,16,44,878 works out to 62·5 per cent. of the grant as compared with 62·8 per cent. in the preceding year. A sum of Rs. 12,71,207 was, however, surrendered reducing the above saving to 59·7 per cent. of the modified grant as compared with 55·1 per cent. in the previous year.

4. Reappropriation obtained under the Major Head "57.—Miscellaneous" -Works, Housing and Settlement Department (Authorised/Voted) proved wholly unnecessary.

5. Major Head "57.—Miscellaneous" Revenue Department (Authorised/Voted) presents an instance of injudicious surrender causing excess over the allotment.

6. Major Head "57.—Miscellaneous" (*Charged* and Authorised/Voted) and Major Head"82.—Capital Account, etc." present instances of omission to regularise the grants by obtaining additional funds or by surrendering the savings.

7. Major Head "57.—Miscellaneous"—(*Charged* and Authorised/Voted) also reveals expenditure incurred in absence of budget provision.

8. The sum of Rs. 6,000 obtained under the grant No. 40 for the period from April to June, 1959 has been merged with Grant No. 35 as per orders contained in the Government of East Pakistan Finance (Budget) Department's letter No. 7390-FB., dated 18th August, 1959.

Grant No. 36.—Extraordinary Charges (All Authorised/Voted).

See also the Audit Report.

Major Head.		Final Grant or Appropriation.	Actual Expenditure.	More+ Less—.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "63.—Extraordinary Charges".				
Home Department—				
O.	1,69,350	1,73,850	1,74,779	+929
R.	4,500			
Health, Social Welfare and Local Government Department—				
O.	3,09,000	3,21,000	3,08,031	—12,969
S.	7,000			
R.	5,000			
Col. 4.—Explanations have not been furnished by the Controlling Officer.				
Finance Department—				
O.	1,87,450	1,75,950	1,75,924	—26
R.	—11,500			
For rounding		200	..	—200
Total Major Head 63.—Extraordinary Charges ..		6,71,000	6,58,734	—12,266
Major Head '64-B.—Civil Defence".				
Home Department ..		42,000	35,377	—6,623
Col. 4.—Explanations have not been furnished by the Controlling Officer.				
Health, Social Welfare and Local Government Department.		81,000	96,162	+15,162
Col. 4.—Explanations have not been furnished by the Controlling Officer.				
Total Major Head 64-B.—Civil Defence. ..		1,23,000	1,31,539	+8,539
Surrenders or withdrawals within grant or appropriation—				
R.	2,000	2,000	..	—2,000
Total Grant No. 36.—Extraordinary Charges ..		7,96,000	7,90,273	—5,727

The above Appropriation Accounts do not include the following recoveries which are adjusted in the accounts in reduction of expenditure:—

Nature of Recovery.	Estimated Recovery. (Revised)	Actual Recovery.	More+ Less—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head 63.—Extraordinary Charges.			
Finance Department—			
Small Savings Schemes—Charges recovered from the Central Government.	1,78,000	1,75,924	—2,076
Home Department—			
Extra staff for the Defence Branch of the Home Department, etc.—			
Charges recoverable from other Governments, Departments, etc.	11,000	..	—11,000

Col. 4.—Due to post budget decision not to demand contributions from the Central Government for Civil Defence activities in the province.

Total Recoveries, etc. ..	1,89,000	1,75,924	—13,076

REVIEW.

The original grant of Rs.7,89,000 was augmented by a supplementary grant of Rs.7,000 sanctioned on the 30th June, 1959 to meet the normal growth of expenditure in the Fire Fighting Organisation.

2. The saving of Rs.5,727 works out to 0·7 per cent. of the grant as compared with 1·5 per cent. in the previous year. A sum of Rs.2,000 was, however, surrendered reducing the saving to 0·5 per cent. of the modified grant as against the excess of 1·5 per cent. in the preceding year.

3. A sum of Rs.1,23,000 provided in the Civil Budget Estimate for the period from April to June 1959 under grant No. 38 has been merged with this grant in terms of Government of East Pakistan, Finance (Budget) Department letter No. 7306-F.B. dated 12-8-1959.

4. The supplementary grant and reappropriation obtained under the Major Head "63.—Extraordinary Charges" by the Health, Social Welfare and Local Government Department proved wholly unnecessary.

5. The grant presents instances of omission to regularise the grant by surrendering the savings and obtaining additional funds to cover the excess

See also the Audit Report.

Major Head.	Final Grant or Appropriation.	Actual Expenditure.	More+ Less–.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "63-B.—Development".			
Agriculture, Co-operation and Releif Department—			
O. 24,76,000	33,78,215	20,62,793	—13,15,422
R. 9,02,215			

Col.4.—Lesser expenditure under 'I.—Agriculture' for which no explanation has been furnished by the Controlling Officer (Rs.13,05,720), economy measures under "B.—Forest" (Rs.7,906) and postponment of development and disease control work in the Haors of Sylhet and Mymensingh due to rainy season (Rs.1,796). The saving was not surrendered through omission.

Planning and Development Department—			
R.	61,000	..	—61,000

Col.4.—Explanations have not been furnished by the Controlling Officers.

Education Department—			
O. 6,54,31,500	4,11,15,835	4,37,81,696	+26,65,861
R. .. .. —2,43,15,665			

Col.4.—Explanations have not furnished by the Controlling Officers.

Health, Social Welfare and Local Government Department—			
O. 3,91,18,000	2,08,82,639	2,00,58,080	—8,24,559
R. .. .. .. —1,82,35,361			

Col.4.—Explanations have not been furnished by all the Controlling Officers.

Works, Housing and Settlement (C&B) Department—			
O. 23,07,000	21,45,680	22,40,049	+94,369
R. .. .. .. —1,61,320			

Col.4.—Larger expenditure in connection with Dacca Medical College and Alia-E-Madrasha under "M.—Civil Works" (Rs.58,970) and adjustment of some unanticipated debits in connection with Rural Water Supply Scheme under "H.—Public Health" (Rs.35,399). The excess was not regularised through omission.

Commerce, Labour and Industries Department—			
O. 5,35,000	..	..	..
R. .. .. .. —5,35,000			
Public Relations Department—			
O. 5,10,000	69,650	61,207	—8,443
R. .. .. .. —4,40,350			

Col.4.—Due to slow progress in the operation of the scheme for the "Supply of Community Listening Radio sets etc." for want of fund to meet the recurring cost of the scheme from public subscription. The saving was not surrendered due to non-receipt of timely information from the local officers.

For rounding	500	..	—500

Major Head.	Final Grant or Appropriation.	Actual Expenditure.	More + Less—.
1	2	3	4
	Rs.	Rs.	Rs.
Surrenders or withdrawals within grant or appropriation—			
R. 4,27,24,481	4,27,24,481	..	—4,27,24,481
Total Grant No.37.—Development Programme ..	11,03,78,000	6,82,03,825	—4,21,74,175

The above Appropriation Accounts do not include the following recoveries which are adjusted in the accounts in reduction of expenditure:—

Nature of Recovery.	Estimated Recovery. (Revised)	Actual Recovery.	More+ Less—.
1	2	3	4
	Rs.	Rs.	Rs.
Agriculture, Co-operation and Relief Department—			
Deduct—Amounts recovered from other Governments, Departments, etc.	23,20,000	..	—23,20,000
Col.4.—Explanations have not been furnished by the Controlling Officer.			
Commerce, Labour and Industries Department—			
Deduct—Amounts recoverable from other Governments, Departments, etc.	2,000	..	—2,000
Col.4.—Explanations have not been furnished by the Controlling Officer.			
Total ..	23,22,000	..	—23.22,000

REVIEW.

The saving of Rs.4,21,74,175 works out to 38·2 per cent. of the grant as compared with 34·1 per cent. in the previous year A sum of Rs.4,27,24,481 was, however, surrendered converting the above saving into an excess of 0·8 per cent. of the modified grant as compared with 0·7 per cent. in the preceding year.

2. The grant presents a case of injudicious reappropriation causing excess over the allotments.

3. The grant also presents instances of omission to surrender savings and to cover the excesses.

4. A Detail Statement of Expenditure on Important New Works is appended at Annexure. The following table shows the original provision, the final appropriation and the actual works expenditure in this grant :—

Major Head, etc.	Original Appropriation.	Final Appropriation.	Actual Expenditure.	Outlay compared with Original Appropriation More+ Less—.	Outlay compared with Modified Appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
63-B.—Development—					
Civil Works ..	11,82,000	11,70,680	12,29,650	+47,650	+58,970

ANNEXURE.

Detailed Statement of Expenditure on Important New Works.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with Original appropriation More+ Less –.	Outlay compared with Modified appropriation More+ Less –.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
63-B.—Development—					
Civil Works—					
I.—Major works above Rs.50,000 for which specifi provisions were made in the Budget.					
(1) Dacca Medical College.	10,000	..	1,176	—8,824	+1,176

Cols. 5 and 6.—Explanations not furnished. Estimate Rs.3,00,000; expenditure to end of 1958-59 Rs.11,47,993; excess Rs.8,47,993; in progress.

(2) T. B. Control and Training Institute, Dacca.	17,000	20,000	19,005	+2,005	—995

Cols. 5 and 6.—Explanations not furnished. Estimate Rs.4,00,000; expenditure to end of 1958-59 Rs.1,11,899; balance; Rs.2,88,101; in progress.

(3) Alia-E-Madrasha. ..	11,50,000	10,37,000	10,53,780	—96,220	+16,780

Cols. 5 and 6.—Explanations not furnished. Estimate *nil;* expenditure to end of 1958-59 Rs.14,88,566; excess; Rs.14,88,566; in progress.

IV —Minor Works—					
(4) Collectively ..	5,000	1,13,680	1,55,689	+1,50,689	+42,009
Total ..	11,82,000	11,70,680	12,29,650	+47,650	+58,970

See also the Audit Report.

Major Head.		Final Grant or Appropriation.	Actual Expenditure.	More+ Less—.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "80.—Town Development Schemes".				
Works, Housing and Settlement Department—				
O.	4,49,85,000	3,96,60,705	1,66,84,548	—2,29,76,157
R.	—53,24,295			
Col. 4.—Explanations have not been furnished by the Controlling Officers.				
Surrenders or withdrawals within grant or appropriation— R.	53,24,295	53,24,295	..	—53,24,295
Total Grant No. 38.—Town Development Schemes ..		4,49,85,000	1,66,84,548	—2,83,00,452

The above Appropriation Accounts do not include the following recoveries which are adjusted in the accounts in reduction of expenditure:—

Nature of Recovery.	Estimated Recovery. (Revised)	Actual Recovery.	More+ Less—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "80.—Town Development Schemes".			
Deduct—Receipts and Recoveries on Capital Account ..	10,00,000	67,75,582	+57,75,582

Col. 4.—Explanations have not been furnished by the Controlling Officer.

REVIEW.

The saving of Rs.2,83,00,452 works out to 62·9 per cent. of the grant. A sum of Rs.53,24,295 was, however, surrendered reducing the above saving to 57·9 per cent. of the modified grant.

2. This head presents instances of omission to surrender the savings and to provide funds to cover the excesses.

3. The acceptance of the figures of actual expenditure except those relating to Development of Industrial Area at Tejgaon, Nowabpur Road extension, etc, construction of the Azimpura Market, Development of Private Tannaries at Dacca, Development of Industrial Area at Chittagong, Development of Residential Area at Chittagong, Development of Commercial Area at Chittagong, (original Rehabilitation area and Extension), Government Housing and Development of Cox's Bazar have not been furnished by the Controlling officers.

4. A Detailed Statement of Expenditure on Important New Works is appended at Annexure. The following table shows the original provision, the final appropriation and the actual expenditure in this grant:—

Major Head, etc.	Original Appropriation.	Final Appropriation.	Actual Expenditure.	Outlay compared with Original Appropriation More+ Less—.	Outlay compared with Modified Appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
80--Town Development Schemes.	4,49,85,000	3,96,60,705	1,54,34,805	--2,95,50,195	--2,42,25,900

ANNEXURE

Detailed Statement of Expenditure on Important New Works.

Description of work.	Original Appropriation.	Final Appropriation.	Actual Expenditure.	Outlay compared with Original Appropriation More+ Less—.	Outlay compared with Modified Appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
80.—Town Development Schemes.					
Town Development Scheme at Dacca.					
I.—Major works above Rs.50,000 for which specific provisions were made in the Budget—					
(1) Development of Industrial area at Tejgaon.	2,50,000	2,39,000	20,182	—2,29,818	—2,18,881

Col. 5.—Explanation not furnished. Co 6.—Due to non-acceptance of debit. Estimate Rs.37,15,000; expenditure to end of 1958-59 Rs.30,93,448; balance Rs.6,21,552; in progress.

(2) Development of Private Residential area at Dhanmandi.	6,40,000	6,40,000	5,33,209	—1,06,791	—1,06,791

Col. 5.—Explanation not furnished. Col. 6.—Same as item (1)—Col. 6. Estimate Rs.18,97,000 expenditure to end of 1958-59 Rs.42,54,949; excess Rs.23,57,949; in progress.

(3) Nawabpur Road Extension and shopping Centre at Dacca.	1,01,000	1,00,000	52,963	—48,037	—47,037

Col. 5.—Explanation not furnished. Col. 6.—Same as item (1)—Col. 6. Estimate Rs.7,35,000; expenditure to end of 1958-59 Rs.10,72,097, excess Rs.3,37,097; in progress.

(4) Development of Commercial and Business area at Motijheel.	3,15,000	3,15,000	6,71,748	+3,56,748	+3,56,748

Cols. 5 and 6.—Explanations not furnished. Estimate Rs.25,19,000 expenditure to end of 1958-59 Rs.24,57,680; balance Rs.61,320; in progress.

(5) Development of an area for Provincial Police Head quarters and Central Government Offices and staff quarters at Rajarbagh.	1,09,000	1,09,000	2,54,927	+1,45,927	+1,45,927

Cols. 5 and 6.—Explanations not furnished. Estimate Rs.35,27,000 expenditure to end of 1958-59 Rs.36,92,186; excess Rs.1,65,186; in progress.

ANNEXURE—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original Appropriation.	Final Appropriation.	Actual Expenditure.	Outlay compared with Original Appropriation More+ Less—.	Outlay compared with Modified Appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
80.—Town Development Schemes—*contd.*					
Town Development Scheme at Dacca—*concld.*					
I.—Major works above Rs.50,000, for which specific provisios were made in the Budget—*concld.*					
(6) Dacca Comprehensive Water Supply and Sewerage.	21,00,000	20,78,600	1,40,160	—19,59,840	—19,38,440
Cols. 5 and 6.—Explanations not furnished. Estimate *nil*; expenditure to end of 1958-59 Rs.1,45,330; excess Rs.1,45,330; in progress.					
(7) Dacca Sewerage Scheme	23,00,000	16,00,000	5,16,012	—17,83,988	—10,83,988
Cols. 5 and 6.—Explanations not furnished. Estimate *nil*; expenditure to end of 1958-59 Rs.5,16,012; excess Rs.5,16,012; in progress.					
(8) Ramna Water Supply ..	8,50,000	5,50,000	6,41,574	—2,08,426	+1,91,574
Cols. 5 and 6.—Explanations not furnished. Estimate *nil*; expenditure to end of 1958-59 Rs.9,46,411; excess Rs.9,46,411; in progress.					
III.—Other major works for which specific provisions were not made in the Budget.					
(9) Construction of Azimpura Market, Dacca.	..	..	—5,027	—5,027	—5,027
Cols. 5 and 6.—Due to transfer of site materials. Estimate Rs.21,97,000; expenditure to end of 1958-59 Rs.28,32,334; excess Rs.6,35,334; in progress.					
(10) Private Tanneries at Hajaribag.	..	..	—73,816	—73,816	—73,816
Cols. 5 and 6.—Same as item (9). Estimate Rs.3,79,000; expenditure to end of 1958-59 Rs.1,48,170; balance Rs.2,30,830; in progress.					

ANNEXURE—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original Appropriation.	Final Appropriation.	Actual Expenditure.	Outlay compared with Original Appropriation More+ Less—.	Outlay compared with Modified Appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
80.—Town Development Schemes—*contd.*					
Town Planning Schemes at Chittagong.					
I.—Major works above Rs.50,000 for which specific provisions were made in the Budget.					
(11) Development of Industrial area at Chittagong.	2,59,000	1,62,973	—2,80,127	—5,39,127	—4,43,100
(12) Development of Residential area at Chittagong.	4,34,000	2,66,000	—1,17,707	—5,51,707	—3,83,707
(13) Development of Commercial area at Chittagong.	3,72,000	40,000	—50,160	—4,22,160	—90,160
(14) Development of Godown area at Chittagong.	2,30,000	70,000	—2,52,717	—4,82,717	—3,22,517
(15) Development of 160 acres of land at Agrabad for office staff quarters of Central Government Departments and State Bank, etc.	12,50,000	2,11,000	1,83,262	—10,66,738	—27,738

Notes to the items above:

(11) Cols. 5 and 6.—Same as item (9). Estimate Rs.37,15,000; expenditure to end of 1958-59 Rs.26,42,466; balance Rs.10,72,534; in progress.

(12) Cols. 5 and 6.—Same as item (9). Estimate Rs.7,56,000; expenditure to end of 1958-59 Rs.10,05,055; excess Rs.2,49,055; in progress.

(13) Cols. 5 and 6.—Same as item (9). Estimate Rs.29,77,000; expenditure to end of 1958-59 Rs.21,57,811; balance Rs.8,19,189; in progress.

(14) Cols. 5 and 6.—Same as item (9). Estimate Rs.16,01,000; expenditure to end of 1958-59 Rs.6,65,146; balance Rs.9,45,854; in progress.

(15) Col. 5.—Explanation not furnished. Col. 6.—Due to non-acceptance of tender in time. Estimate Rs.80,37,000; expenditure to end of 1958-59 Rs.34,53, 137; balance Rs.45,83,863; in progress.

ANNEXURE—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original Appropria-tion.	Final Appropria-tion.	Actual Expenditure.	Outlay compared with Original Appropria-tion More+ Less—.	Outlay compared with Modified Appropria-tion More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
80.—Town Development Schemes—*contd.*					
Town Planning Schemes at Chittagong—*contd.*					
II.—Other major works for which specific provisions were made in the Budget.					
(16) Development of Commercial area (Original rehabilitation, Kaibalyadham).	20,000	..	—6,01,292	—6,21,292	—6,01,292

Cols. 5 and 6.—Same as item (9). Estimate *nil*; expenditure to end of 1958-59 Rs.(—)5,95,943; balance Rs.(—)5,95,943; in progress.

(17) Chittagong Comprehensive Water Supply and Sewerage.	21,00,000	20,33,500	..	—21,00,000	—20,33,500

Cols. 5 and 6.—Explanations not furnished. Estimate *nil*; expenditure to end of 1958-59 *nil*; in progress.

(18) Improvement of Chittagong Town.	1,00,000	1,00,000	..	—1,00,000	—1,00,000

Cols. 5 and 6.—Explanations not furnished. Estimate *nil*; expenditure to end of 1958-59 *nil*; in progress.

Other Schemes—

I.—Major works above Rs.50,000 for which specific provisions were made in the Budget—					
(19) Government Housing ..	21,05,000	14,23,632	12,57,096	—8,47,904	—1,66,536

Col. 5.—Explanation not furnished. Col. 6.—Same as item (9). Estimate *nil*; expenditure to end of 1958-59 Rs.12,57,096; excess Rs.12,57,096; in progress.

ANNEXURE—*contd.*

Detailed Statement of Expenditure on Important New Works—contd.

Description of work.	Original Appropriation.	Final Appropriation.	Actual Expenditure.	Outlay compared with Original Appropriation More+ Less—.	Outlay compared with Modified Appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
80.—Town Development Schemes—*contd.*					
Other Schemes—*contd.*					
I.—Major works above Rs. 50,000 for which specific povisions were made in the Bugdet—*contd.*					
(20) Development of Cox-Bazar.	6,00,000	3,00,000	2,18,405	—3,81,595	—81,595

Col. 5.—Explanation not furnished. Col. 6.—Same as item (1) —Col. 6. Estimate *nil*; expenditure to end of 1958-59 Rs.2,18,405; excess Rs.2,18,405; in progress.

(21) Rural Water Supply ..	1,87,50,000	1,87,50,000	51,77,105	--1,35,72,895	--1,35,72,895

Cols. 5 and 6.—Explanations not furnished. Estimate *nil*; expenditure to end of 1958-59 Rs.64,71,169; excess Rs.64,71,169; in progress.

(22) Water Supply in Municipal Towns.	48,50,000	38,22,000	4,43,096	—44,06,904	—33,78,904

Cols. 5 and 6.—Explanations not furnished. Estimate *nil*; expenditure to end of 1958-59 Rs.4,63,150; excess Rs.4,63,150; in progress.

(23) Topographical Survey ..	60,000	60,000	10,294	—49,706	—49,706

Cols. 5 and 6.—Explanations not furnished. Estimate *nil*; expenditure to end of 1958-59 Rs.1,14,763; excess Rs.1,14,763; in progress.

(24) Engineer's Establishment and Office construction.	4,00,000	4,00,000	..	—4,00,000	—4,00,000

Cols. 5 and 6.—Explanations not furnished Estimate *nil*; expenditure to end of 1958-59 *nil*; excess *nil*; in progress.

(25) Survey, Investigation and Design.	5,20,000	5,20,000	66,397	—4,53,603	—4,53,603

Cols. 5 and 6.—Explanations not furnished. Estimate *nil*; expenditure to end of 1958-59 Rs.2,76,140; excess Rs.2,76,140; in progress.

(26) Building, Research and Experimentation.	5,20,000	5,20,000	..	—5,20,000	—5,20,000

Cols. 5 and 6.—Explanations not furnished. Estimate *nil*; expenditure to end of 1958-59 Rs.2,09,595; excess Rs.2,09,595; in progress.

ANNEXURE—*concld.*

Detailed Statement of Expenditure on Important New Works—concld.

Description of work.	Original Appropriation.	Final Appropriation.	Actual Expenditure.	Outlay compared with Original Appropriation More+ Less—.	Outlay compared with Modified Appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
80.—Town Development Schemes—*concld.*					
Other Schemes—*concld.*					
I.—Major works above Rs.50,000 for which specific provisions were made in the Budget—*concld.*					
(27) Training of Personnel ..	4,50,000	4,50,000	..	—4,50,000	—4,50,000
Cols. 5 and 6.—Explanations not furnished. Estimate *nil*; expenditure to end of 1958-59 Rs.1,27,000; excess Rs.1,27,000; in progress.					
(28) Rural Housing ..	5,00,000	5,00,000	..	—5,00,000	—5,00,000
Cols. 5 and 6.—Explanations not furnished. Estimate *nil*; expenditure to end of 1958-59 Rs.52,000; excess Rs.52,000; in progress.					
(29) Public Housing ..	17,50,000	17,50,000	37,34,836	+19,84,836	+19,84,836
Cols. 5 and 6.—Explanations not furnished. Estimate *nil*; expenditure to end of 1958-59 Rs.47,84,836; excess Rs.47,84,836; in progress.					
(30) Urban Land Development.	22,50,000	22,50,000	28,94,385	+6,44,385	+6,44,385
Cols. 5 and 6.—Explanations not furnished. Estimate *nil*; expenditure to end of 1958-59 Rs.52,58,636; excess Rs.52,58,636; in progress.					
(31) School of Architecture	3,00,000	3,00,000	..	—3,00,000	—3,00,000
Col. 5.—Explanation not furnished. Estimate *nil*; expenditure to end of 1958-59 *nil*; in progress.					
(32) Improvement of Khulna Town.	1,00,000	1,00,000	..	—1,00,000	—1,00,000
Col. 5.—Explanation not furnished. Estimate *nil*; expenditure to end of 1958-59 *nil*; in progress.					
(33) Administrative Centres	4,00,000	..	..	—4,00,000	..
Col. 5.—Explanation not furnished. Estimate *nil*; expenditure to end of 1958-59 *nil*; in progress.					
Total 80.—Town Development Schemes.	4,49,85,000	3,96,60,705	1,54,34,805	--2,95,50,195	--2,42,25,900

See also the Audit Report.

Major Head.		Final Grant or Appropriation.	Actual Expenditure.	More+ Less—.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "85-A.—Capital Outlay on Provincial Schemes of State Trading".				
Food and Agriculture Department—				
Charged—				
O.	*29,56,000*	*26,02,000*	*24,11,717*	*—1,90,283*
R	*—3,54,000*			

Col.4.—Larger interest charges due to smaller debit balance in the Cash Credit Account. The saving could not be surrendered due to omission.

Authorised/Voted—				
O.	52,57,99,000	63,28,54,096	66,14,39,392	+2,85,85,296
S.	12,38,56,000			
R.	—1,68,00,904			

Col.4.—Mainly due to larger procurement of foodgrains other than wheat on the basis of the revised programme (Rs. 4,50,81,830), cost of purchase of oil seeds without any budget provision (Rs. 69,21,257), larger expenditure on sugar for which no explanation has been furnished by the Controlling Officer (Rs. 33,54,237); partly set off by non-adjustment of the cost of wheat and wheat products received during the year (Rs. 2,36,15,479) smaller adjustment of the running cost of Government Flour Mills, initially booked under foodgrains (Rs.28,91,480), lesser expenditure on construction of storage godowns due to non-availability of building materials (Rs. 1,80,815) and smaller expenditure under Establishment (Rs. 84,246). The excesses and savings were not regularised through omission.

Home Department—				
O.	1,57,66,500	1,48,58,000	1,49,34,635	+76,635
R.	—9,08,500			
Commerce, Labour and Industries Department—				
O.	27,12,000	39,12,481	39,62,878	+50,397
R.	12,00,481			

Col. 4.—Due to adjustment of debits on account of cost of coal supplied by the Central Government during the previous year (Rs. 37,057), payment in Calcutta of the Advocate's fees who was conducting the claims cases on behalf of the Government of East Pakistan (Rs. 12,338) and payment of arrear claims for handling charges of cloth (Rs. 1,002). The excess could not be regularised as the payment of Advocate's fees and the debits were not expected within the financial year.

For rounding		500	..	—500

Major Head.		Final Grant or Appropriation.	Actual Expenditure.	More+ Less—.
1		2	3	4
		Rs.	Rs.	Rs.
Surrenders or withdrawals within grant or appropriation—				
Charged—				
R.	*3,54,000*	*3,54,000*	..	*—3,54,000*
Authorised/Voted—				
R.	1,65,08,923	1,65,08,923	..	—1,65,08,923
Total Grant No. 39.—Capital Outlay on Provincial Schemes of State Trading—				
Charged		*29,56,000*	*24,11,717*	*—5,44,283*
Authorised/Voted		66,81,34,000	68,03,36,905	+1,22,02,905

The above Appropriation Accounts do not include the following recoveries which are adjusted in accounts in reduction of expenditure:—

Nature of Recovery.	Estimated Recovery. (Revised)	Actual Recovery.	More + Less —.
1	2	3	4
	Rs.	Rs.	Rs.
Food and Agriculture Department—			
Deduct—Recoveries, etc. ..	45,11,64,000	70,34,83,172	+25,23,19,172

Col.4.—Explanations have not been furnished by the Controlling Officer.

Home Department—			
Deduct—Recoveries, etc. ..	1,61,10,000	1,53,42,686	—7,67,314

Col.4.—Explanations have not been furnished by the Controlling Officer.

Commerce, Labour and Industries Department—			
Deduct—Recoveries, etc. ..	36,67,000	37,14,079	+47,079

Col. 4.—Due to adjustment of the outstanding claims of the Government of East Pakistan on account of stock pile yarn (Rs. 1,87,639) realisation of more licence fees for cloth (Rs. 1,83,733) adjustment of the outstanding claim of the Government of East Pakistan on account of Imported cloth (Rs. 17,625) and larger receipts on account of coal licences due to increase in the number of dealers (Rs. 2,960); partly set off by non-encashment of some bank drafts due to their late receipt from the local officers (Rs. 2,42,742) and smaller recoveries due to lesser sales of coal and coke (Rs. 91,272), non-renewal of licences for cement by the dealers due to discontinuance of the import of foreign cement (Rs. 5,152) smaller licence fees on account of Iron and Steel (Rs. 3,025) and smaller licence fees due to withdrawal of control order on Kerosin Oil (Rs. 3.687).

Total ..	47,09,41,000	72,25,39,937	+25,15,98,937

REVIEW.

The original grant of Rs. 54,42,78,000 was augmented by a supplementary grant of Rs. 12,38,56,000 sanctioned on the 30th June, 1959, to meet the increased expenditure in connection with the procurement of larger quantities of food-grains (Rs. 11,89,70,000), to meet the cost of construction of new storage godowns (Rs. 45,00,000) and to finance the establishment of the 2nd Flour Mill (Rs. 3,86,000)

2. In the charged section the saving of Rs. 5,44,283 works out to 18·4 per cent. of the appropriation as compared with 28·1 per cent. in the previous year. A sum of Rs. 3,54,000 was, however, surrendered reducing the saving to 7·3 per cent. of the modified grant. There was no surrender in the preceding year.

3. In the authorised/voted section the excess of Rs. 1,22,02,905 works out to 1·8 per cent. of the grant as against the saving of 4·1 per cent. in the preceding year. A sum of Rs. 1,65,08,923 was, however, surrendered increasing the above excess to 4·4 per cent. of the modified grant. There was no surrender in the previous year.

4. The charged section of the grant presents an instance of omission to surrender the anticipated savings.

5. The authorised/voted section—Food Department and Commerce, Labour and Industries Department present instances of omission to obtain additional funds to cover the anticipated excesses.

6. In the authorised/voted section the authorisation of the Governor was obtained for Rs. 11,70,06,000 for the period from April to June, 1959 instead of Rs. 11,69,05,500. This resulted in an excess authorisation of Rs. 1,00,500 under the grant. Of the excess of Rs. 1,00,500, Rs. 500 has been neutralised by taking the amount under "Rounding" leaving a balance of Rs. 1,00,000 as excess authentication.

7. The authorised/voted section—Food Department presents an instance of expenditure incurred in the absence of budget provision.

8. The acceptance of the figures of actual has not been furnisned by the Controlling Officers.

9. The running Account of Capital Outlay on Provincial Schemes of State Trading for the year 1958-59 has not been furnished by the Controlling Officer and has, therefore, not been appended.

10. The Financial Review of the various State Trading Schemes of the Food Department for the year 1958-59 has not been furnished by the Controlling Officer and has, therefore, not been appended.

See also the Audit Report.

Major Head.	Final Grant or Appropriation.	Actual Expenditure.	More + Less—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "90.—Provincial Miscellaneous Investments."			
Finance Department—			
S. 50,00,000	50,00,000	1,01,00,000	+51,00,000

Col. 4.—Post-budget decision to make investment in the Share Capital of the East Pakistan Film Development Corporation. The excess was not regularised through oversight.

Total Grant No. 90.—Provincial Miscellaneous Investments. ..	50,00,000	1,01,00,000	+51,00,000

REVIEW.

The supplementary grant of Rs. 50,00,000 sanctioned on the 30th June, 1959 was provided for subscribing to the share capital of the Agricultural Bank of Pakistan.

2. The excess of Rs. 51,00,000 works out to 102·0 per cent. of the grant as against the saving of 5·1 per cent. in the previous year.

3. The grant presents instances of expenditure incurred in the absence of budget provision and of omission to provide funds to cover the anticipated excesses.

Grant No.40.—Public Debt.

See also the Audit Report.

Major Head.	Final Grant or Appropriation.	Actual Expenditure.	More+ Less—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "Public Debt"			
Finance Department—			
Charged—			
O. *1,00,00,000*			
S. *8,06,26,000*	*9,06,26,000*	*17,73,14,494*	*+8,66,88,494*

Col.4.—Explanations have not been furnished by the Controlling Officer.

Authorised/Voted	4,50,00,000	..	—4,50,00,000

Col.4.—Due to incorrect budget provision for Charged items having been made in the Voted section.

Review.

The original appropriation of Rs.1,00,00,000 was augmented by a supplementary appropriation of Rs.8,06,26,000 sanctioned on the 30th June, 1959 to meet the increased expenditure on repayment the Cash Credit Advances drawn from the National Bank of Pakistan for financing procurement of food-grains (Rs.7,13,26,000) and Ways and Means Advances taken from the State Bank of Pakistan (Rs 93,00,000).

2. In the charged section the excess of Rs.8,66,88,494 works out to 95·7 per cent. of the appropriation as against the saving of 69·2 per cent. in the previous year.

3. In the authorised/voted section the saving of Rs.4,50,00,000 works out to 100·0 per cent. of the grant.

4. The grant presents instances of omission to surrender the saving and to obtain additional funds to cover the excess.

5. The grant also presents an instance of incurring expenditure under the head "Loans from the Central Government" without budget provision.

6. Acceptance of figures has not been furnished by the Controlling officer.

7. The grant also present an instance of inclusion of provision for charged items in the authorised/voted section.

See also the Audit Report.

Major Head.		Final Grant or Appropriation.	Actual Expenditure.	More+ Less–.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "Interest Free Advances".				
Revenue Department		25,000	..	–25,000
Col. 4.—Explanations have not been furnished by the Controlling Officer.				
Finance Department—				
S.	53,000	50,000	..	–50,000
R.	–3,000			
Col. 4.—Due to adjustment of the expenditure incurred in connection with the Scout Jamboree at Chittagong in the Public Account in conformity with the Constitution.				
Surrenders or withdrawals within grant or appropriation—				
R.	3,000	3,000	..	–3,000
Total Grant No. 41.—Interest Free Advances ..		78,000	..	–78,000

Review.

The original grant of Rs. 25,000 was augmented by a supplementary grant of Rs. 53,000 sanctioned on the 30th June, 1959 for giving advances in connection with the Scout Jamboree at Chittagong.

2. The saving of Rs. 78,000 works out to 100 per cent. of the grant as against the excess of 23,671·9 per cent. in the previous year. A sum of Rs. 3,000 was, however, surrendered without producing any change in the percentage of the modified grant.

3. The grant presents an instance of omission to surrender the savings.

4. Budget grant under this head was obtained contrary to the provisions of the late Constitution of 1956.

5. Acceptance of the figures of actual has not been furnished by the Controlling officer.

See also the Audit Report.

Major Head.		Final Grant or Appropriation.	Actual Expenditure.	More+ Less—.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "Loans and Advances bearing Interest".				
Health, Social Welfare and Local Government Department.—				
O	5,00,000	1,27,000	26,000	—1,01,000
R.	—3,73,000			

Col. 4.—Explanations have not been furnished by the Controlling Officer.

Agriculture, Co-operation and Relief Department—				
O.	3,00,80,000	3,19,16,138	3,01,70,547	—17,45,591
S.	11,63,000			
R.	6,73,138			

Col. 4.—Explanations have not been furnished by the Controlling Officers.

Planning and Development Department—				
O.	91,50,000	60,05,500	89,55,726	+29,50,226
R.	—31,44,500			

Col. 4.—Explanations have not been furnished by the Controlling Officers.

Revenue Department—				
O.	5,35,000	6,27,860	6,31,070	+3,210
R.	92,860			
Commerce, Labour and Industries Department—				
O.	1,01,000	..	..	..
R.	—1,01,000			
Home Department— ..		21,00,000	19,00,000	—2,00,000

Col. 4.—Due to non-payment of the advances to Inland Water Transport Authority for non-receipt of sanction from the Financial Advisor (Development) Department till the close of the financial year.

Judicial Department			—767	—767

Col. 4.—Due to write-back of the amount wrongly adjusted under this head in the accounts for 1955-56.

Works, Housing and Settlement Department—				
O.	6,55,000	5,50,000	7,36,811	+1,86,811
R.	—1,05,000			

Col. 4.—Explanations have not been furnished by the Controlling Officer.

Major Head.		Final Grant or Appropriation.	Actual Expenditure.	More+ Less—.
1		2	3	4
		Rs.	Rs.	Rs.
Major Head "Loans and Advances bearing Interest"—*concld.*				
Finance Department—				
O.	18,60,000	11,33,399	10,19,244	—1,14,155
R.	—7,26,601			

Col. 4.—Due to non-drawal of the advances in full, sanctioned to the Government servants within the financial year. The saving was not surrendered due to non-receipt of timely information from the local officers.

Surrenders or withdrawals within grant or appropriation—				
R.	36,84,103	36,84,103	..	—36,84,103
Total Grant No. 49.—Loans and Advances bearing Interest.	..	4,61,44,000	4,34,38,631	—27,05,369

REVIEW.

The original grant of Rs. 4,49,81,000 was augmented by a supplementary grant of Rs. 11,63,000 sanctioned on the 30th June, 1959 to meet the demands of cattle purchase loans.

2. The saving of Rs. 27,05,369 works out to 5·9 per cent. of the grant as compared with 16·4 per cent. in the previous year. A sum of Rs. 36,84,103 was, however, surrendered converting the above saving into an excess of 2·3 per cent. of the modified grant as compared with 6·2 per cent. in the preceding year.

3. Supplementary grant obtained under the head proved wholly unnecessary.

4. The grant presents instances of injudicious surrenders causing excesses over the allotments.

5. The grant also presents instances of omission to surrender savings and to cover the excesses.

6. The acceptance of the figures of actuals inrespect of Loans to Municipalities, Advances to Cultivators, Advances to Provincial Co-operative Banks, Cattle Purchase Loans, Loans to Artisans, etc. Loans to fishermen, Advances under Special Laws Loans for execution of G. M. F. Schemes, Loans to Water and Power Development Authority, Cattle Purchase Loans to persons affected by flood, House building Loans to Destibuites, Loans to Mohajeerins and Loans to returning Hindu Migrants have not been furnished by the Controlling officer.

ANNEXURE

(*See* paragraph 14 of the Audit Report.)

List of cases of financial irregularities which have not yet been finalised.

SUMMARY

Year.	Number of cases of financial irregularities.	Total amount involved.
1	2	3
		Rs.
1955-56	1	3,445
1957-58	1	1,074
1958-59	15	3,66,436
Total ..	17	3,70,955

ANNEXURE.

(*See* paragraph 14 of the Audit Report).

List of cases of financial irregularities which have not yet been finalised.

Serial No.	Subject.	Amount involved.	Brief Particulars.	Month and/or year when the fraud, irregularity, etc., occurred/ came to notice.	Remarks as regards the action still outstanding.
1	2	3	4	5	6
		Finance and Revenue (Revenue) Department.			
		Rs.			
1.	Misappropriation of Government money.	(*i*) 6,344	A Tahsilder of Government Acquired Estate misappropriated collection money amounting to Rs.6,344 by short remittance into the treasury. This was detected by the Circle Inspector on 29th September, 1958 while checking the Cash Book. The Tahsilder was a refugee. He absconded immediately after detection of the defalcation. The defalcation was rendered possible due to lack of supervision by the supervisory officer. A criminal case has been started against him.	September, 1958.	Inormation about the result of the criminal case, fixation of responsibility of the Supervisory officers and adjustment of the defalcated amount is awaited.
		(*ii*) 28,514	A Tahsilder of a Government Acquired Estate misappropriated a sum of Rs. 26,342 out of collection money in collusion with a re-employed clerk of the State Acquisition Department of the Collectorate. This was detected by the Revenue Circle Inspector in course of examination of the Tahsil Accounts on 6th August, 1958. The same clerk also overdrew an amount of Rs. 2,172 on account of his pay by misrepresentation and falsification of facts. His pension has been stopped pending detailed investigation of the cases. The criminal case started against the Tahsilder is also pending trial in the court.	August, 1958.	Information about the Departmental proceedings against the delinquents, result of the criminal case, fixation of responsibility of the supervisory officers and adjustment of the defalcated amount is awaited.

ANNEXURE—*contd.*

(*See* paragraph 14 of the Audit Report).

List of cases of financial irregularities which have not yet been finalised— contd.

Serial No.	Subject.	Amount involved.	Brief Particulars.	Month and/ or year when the fraud, irregularity, etc., occurred/ came to notice.	Remarks as regards the action still outstanding.
1	2	3	4	5	6
	Finance and Revenue (Revenue) Department—*contd.*	Rs.			
	(*iii*)	11,441	A Khasmahal Tahsilder defalcated collection money amounting to Rs. 11,441 by interpolation, over-writing and tampering Treasury Chalans, Pass book and other ancilliary records in collusion with an Accounts clerk of the Sub-divisional office between 16th January, 1958 and 28th August, 1958. The defalcation was detected by the Circle Inspector in September, 1958 while verifying the Chalans with Treasury records. This was possible due to lack of supervision by the supervisory officers. A Police case was started and the Tahsilder and the clerk were suspended. A sum of Rs. 618 was recovered by forfeiture of the cash security. The property of the tahsilder was also attached to recover the defalcated amount.	September, 1958.	Information about the result of the criminal case, responsibility of the supervisory officers and adjustment of the balance of the defalcated money is awaited.
	(*iv*)	1,074	An Assistant Tahsilder of a Government Acquired Estate misappropriated a sum of Rs. 1,074 between 22nd May, 1957 and 3rd November, 1957 out of collection money and absconded without handing over the amount to the Tahsilder. This was revealed on scrutiny of his accounts by the supervisory officers. A	22-5-1957 to 3-11-1957	Information about the result of the criminal case, proceedings drawn against the supervisory officers and adjustment of the balance of the defalcated amount is awaited.

ANNEXURE—*contd.*

(*See* paragraph 14 of the Audit Report).

List of cases of financial irregularities which have not yet been finalised—contd.

Serial No.	Subject.	Amount involved.	Brief Particulars.	Month and/or year when the fraud, irregularity, etc. occurred/ came to notice.	Remarks as regards the action still outstanding.
1	2	3	4	5	6
	Finance and Revenue (Revenue) Department—*contd.*				
		Rs.			
			police case was started against him and he was placed under suspension. His cash security of Rs. 250 and arrear pay of Rs. 269 have been forfeited and adjusted towards part recovery of the defalcated amount.		
	(*v*)	3,445	An Assistant Tahsilder of a Government Acquired Estate misappropriated collection money amounting to Rs. 3,445 during 1953-54 and 1955-56 by showing less amount in the counterfoils of rent receipts and correct amount in tenants portion and fled to the other dominion on 15th December, 1955. This was detected by comparing the tenants' portion of the rent receipts with the counterfoils after his abscond. The defalcation was rendered possible due to lack of supervision by the supervisory officers. The police submitted final report to the effect that there was no chance of return of the Assistant Tahsilder in Pakistan. The amounts of Rs.272 and Rs. 100 recovered by disposal of his property and forfeiture of the cash security were adjusted towards the part recovery of the defalcated amount.	December, 1955.	Information about the result of the proceedings drawn against the supervisory officers and the adjustment of he balance of the defalcated amount is awaited.

ANNEXURE—*contd.*

(*See* paragraph 14 of the Audit Report).

List of cases of financial irregularities which have not yet been finalised—contd.

Serial No.	Subject.	Amount involved.	Brief Particulars.	Month and/or year when the fraud, irregularity, etc. occurred/came to notice.	Remarks as regards the action still outstanding.
1	2	3	4	5	6
	Finance and Revenue (Revenue) Department—*contd.*				
		Rs.			
	(*vi*)	5,700	A Tahsilder of a Government Acquired Estate defalcated collection money amounting to Rs. 5,700 by short remittance and non-accountal of collection in the Cash Book. The defalcation was detected by the Circle Inspector while checking the accounts on 7th November, 1958. The defalcation was rendered possible due to lack of supervision by the supervisory officers. A criminal case was started against him. The Tahsilder was removed from service and the cash security of Rs. 500 adjusted towards the part recovery of the defalcated amount.	November, 1958	Infomation about thr result of the criminal case, responsibiliy of the supervisory officer and adjusment of the balance of the defalcated amount is awaited.
	(*vii*)	17,172	On 15th November, 1958 a Tahsilder started to the Treasury from his Tahsil office with collection money amounting to Rs. 17,172 for deposit. On his way to a Steamer Station some robbers attacked the Tahsilder, his paik and peon fled away after snatching the money from the Tahsilder. A criminal case was started against the Tahsilder and others but ended in acquittal. The Tahsilder was, however, screened out.	November, 1958.	Information about the adjustment of the defalcated amount is awaited.
	(*viii*)	3,894	A Tahsilder of an Acquired Estate defalcated collection money amounting to Rs. 3,894 by short remittance and	March, 1959.	The information about the result of the criminal case, responsibility of the

ANNEXURE—*contd.*

(*See* paragraph 14 of the Audit Report).

List of cases of financial irregularities which have not yet been finalised—contd.

Serial No.	Subject.	Amount involved.	Brief Particulars.	Month and/or year when the fraud, irregularity, etc. occurred/came to notice.	Remarks as regards the action still outstanding.
1	2	3	4	5	6
		Finance and Revenue (Revenue) Department—*contd.*			
		Rs.			
			non-accountal in the Cash Book during 1957-58. This was detected by the local audit in the month of March, 1959. A criminal case was started against the Tahsilder. He was also dismissed from service.		supervisory officers and adjustment of the defalcated amounts is awaited.
(*ix*)		24,338	A Tahsilder defalcated collection money amounting to. Rs 24,338 by falsifying and changing sub-treasury chalans between 1955-56 and 1957-58. The defalcation was detected on 19th January, 1958 by the Circle Inspector while verifying the Treasury figures with the relevant register and the chalans maintained by the Tahsilder. A criminal case was started against him and he was also discharged from service. The amounts of Rs. 240 and Rs. 90 recovered by forfeiture of the cash security and arrears of pay were adjusted towards the part recovery of the defalcated amount.	19-1-1958	The information about the result of the criminal case and adjustment of the balance of the defalcated amount is awaited.
(*x*)		10,119	A cashier of a Settlement office entrusted his assistant to encash bills from the Treasury. The assistant cashier encashed bills amounting to Rs. 10,119 from the Treasury and absconded with the	5-9-1958 to 15-9-1958	The information about the result of the criminal case and realisation of the defalcated amount is awaited.

ANNEXURE—*contd.*

(See paragraph 14 of the Audit Report.)

List of cases of financial irregularities which have not yet been finalised—contd.

Serial No. 1	Subject. 2	Amount involved. 3	Brief Particulars. 4	Month and/or year when the fraud, irregularity, etc. occurred/came to notice. 5	Remarks as regards the action still outstanding. 6
		Finance and Revenue (Revenue) Department—*contd.*			
		Rs.	money. He was arrested by the police and a criminal case was started against the cashier, assistant cashier and a peon. The Cashier was made liable to make good the loss as the same was possible due to his negligence.		
(*xi*)		3,248	The camp peon and guards decamped with Government money amounting to Rs. 3,248 being the pay of staff by breaking open the trunk of the officer when he was out on 14th April, 1958. A thorough search was made by the police and they were arrested with Rs. 996. The criminal case started against them ended in conviction. The theft was possible due to non-observance of the relevant rules by the officer-in-charge.	14-4-1958	The information regarding departmental action taken against the officer and adjustment of the amount is awaited.
(*xii*)		4,715	In course of local audit of the office of a Land Acquisition Collector, it was detected that an amount of Rs.4,715 was misappropriated by one Surveyor of the office by means of interpolations and manipulations in schedules of Land Acquisition project by putting the name of a fictitious person and drew 4 (four) payments of Rs. 683 on 25-2-57, Rs.2,093 on 3-3-57, Rs.1,314 on 1-12-57 and Rs.625 on 22-4-57 in favour of the said fictitious persons. The surveyor was subsequently put under suspension.	7-1-59 to 21-1-59.	The local office stated that the case was under investigation by the Anti-corruption Department result of which is still awaited in audit.

ANNEXURE—*contd.*

(*See* paragraph 14 of the Audit Report.)

List of cases of financial irregularities which have not yet been finalised—contd.

Serial No.	Subject.	Amount involved.	Brief Particulars.	Month and/ or year when the fraud, irregularity, etc. occurred/ came to notice.	Remarks as regards the action still outstanding.
1	2	3	4	5	6
			Finance and Revenue (Revenue) Department—*concld.*		
		Rs.			
2.	Irregular payment	5,861	In course of local audit of the office of a Land Acquisition Collector it came to notice that in a requisition case for requisition an acquisition of 7·55 acres of land an amount of Rs.5,861 was paid on 6-9-57 to some party in Pakistan on behalf of an Indian Citizen on the strength of a special power of attorney executed by him. The relevent Government orders require that the payment in question should have been made through the State Bank of Pakistan but this was not done. Besides, the document did not authorised the party to receive the compensation money on behalf of the executors. On being pointed out by audit it was stated by the local office that out of the total irregular payment an amount of Rs.861 had been realised.	7-1-59 to 21-1-59.	Further report about the recovery of the balance is still awaited in audit.
3.	Non-realisation of fines in respect of criminal cases.	17,697	In the course of local audit of a Collectorate it was noticed that the amounts of Rs. 4,794, Rs.2,945 and Rs.9,958 pertaining to the periods 1955-56, 1956-57 and the period from April, 1957 to June, 1958 respectively on account of fines imposed in criminal cases have not been realised.	6-3-59 to 1-4-59.	Report regarding the realisation of the amount is still awaited.

ANNEXURE—*concld.*

(*See* paragraph 14 of the Audit Report).

List of cases of financial irregularities which have not yet been finalised—concld.

Serial No.	Subject.		Amount involved.	Brief Particulars.	Month and/or year when the fraud, irregularity, etc. occurred/came to notice.	Remarks as regards the action still outstanding.
1	2		3	4	5	6
				Department of Food		
			Rs.			
4.	Non-realisation of Government money.	(*i*)	98,072	In course of local audit of the office of a District Controller of Food, it was noticed that two Rice Mills were supplied in the year 1957-58 with paddy for husking and delivery of rice at the ratio of 38·5 maunds for 60 maunds of paddy. But the delivery of rice was short by 4,359 maunds, the worth of which was Rs.98,072. The amount has not, however, been realised.	1-12-58 to 6-12-58.	The report of recovery of the amount is still awaited.
		(*ii*)	59,250	In course of local audit of the office of a Storage and Movemen Officer it was detected that an amount of Rs.59,250 was outstanding partly since 1952 and partly since 1955 against 3 (three) private parties on account of excess transit shortages and demurrage charges of foodgrains.	6-2-59 to 25-2-59.	A sum of Rs.21,659 is reported to have been recovered form one of the parties by the Department concerned in January, 1961. Action regarding write off or recovery of the balance amount is still awaited.
				Department of Agriculture (Forest).		
		(*iii*)	70,071	In course of local audit in the office of a Divisional Forest Officer, Forest Revenue amounting to Rs.70,071 was outstanding against some private parties on account of sales of Timber lose Fire woods, Bamboo and charcaol from 1-12-51, 1-12-52, 1-12-54, 1-6-55, 1-12-55, 1-12-56, 1-12-57 and 1-12-58 respectively.	3-3-59 to 16-3-59.	A sum of Rs.24,026 is reported to have been recovered by the Department in November, 1960. Report regarding the realisation of the balance amount is still awaited.

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Analysis under grants or appropriations of the report on the accounts showing to which accounts specific reference is made in the report.

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